



Medium-Term Budget

2013/14 - 2015/16



C a c a d u
DISTRICT MUNICIPALITY
Province of the Eastern Cape
progress through development

TABLE OF CONTENTS

PART 1: ANNUAL BUDGET

Page

Chapter 1	Executive Mayor's Report	1 – 11
Chapter 2	Resolutions	12 – 13
Chapter 3	Executive Summary	14 – 16
Chapter 4	Annual Budget Tables	17 – 46

PART 2: SUPPORTING DOCUMENTATION

Chapter 5	Overview of Annual Budget Process	47 – 49
Chapter 6	Overview of Alignment of Annual Budget with IDP	50 – 56
Chapter 7	Measurable Performance Objectives and Indicators	57 – 59
Chapter 8	Overview of Budget Related Policies	60
Chapter 9	Overview of Budget Assumptions	61 – 68
Chapter 10	Overview of Budget Funding	69 – 76
Chapter 11	Expenditure on Allocations and Grant Programmes	77 – 79
Chapter 12	Allocations and Grants made by the Municipality	80
Chapter 13	Councillor and Board Member Allowances and Employee Benefits	81 – 84
Chapter 14	Monthly Targets for Revenue, Expenditure and Cash Flow	85 – 90
Chapter 15	Annual Budget and SDBIP – Internal Departments	91
Chapter 16	Contracts having Future Budgetary Implications	92
Chapter 17	Capital Expenditure Details	93 – 98
Chapter 18	Legislative Compliance Status	99
Chapter 19	Details of Budgets per Departments	100
Chapter 20	Other Supporting Documentation	101 – 118

ANNEXURES

A	Projects Budget 2013/14	119 – 121
B	Mandatory Performance Measures	122
C	Annual Performance Objectives by Vote	123 – 124
D	Revenue by Source	125
E	Capital Budget 2013/14	126 – 129
F	Tariffs	130 – 132
G	Draft SDBIP 2013/14	133 – 136
H	Quality Certificate	137

PART 1

ANNUAL BUDGET

CHAPTER 1



Mayor's Report

**To be tabled in the Council Meeting to be held on
27 March 2013**

EXECUTIVE MAYOR'S BUDGET SPEECH

(Will be included in the Final Draft to be submitted on 29 May 2013)

CHAPTER 2



Resolutions

CHAPTER 2

RESOLUTIONS

Capital Budget

IT IS RECOMMENDED

That the annual capital budget of R12.3 million for the year 2013/2014 and the estimates for the two projected outer years 2014/2015 and 2015/2016 for the Cacadu District Municipality are approved as set out in the following schedules:

- Capital budget by vote (**Annexure “E”**)

Operating Budget

IT IS RECOMMENDED

That the annual Operating Revenue of R147.2 million and the Operating Expenditure of R147.1 million for the Cacadu District Municipality for the financial year 2013/2014, and the indicatives for the projected medium term period 2014/2015 and 2015/2016 be approved as set out in the following attachments:

The total operating budget by vote for the departments as reflected on Table A3

That the supporting information contained in the 2013/2014 – 2015/2016 Medium Term Revenue and Expenditure Budget document as required in terms of Section 17(3) of the Municipal Finance Management Act (Act 56 of 2003) be considered in conjunction with this report.

Tariffs

IT IS RECOMMENDED

That the tariffs and charges as tabled in the Council agenda in **Annexure “F”** be approved for the 2013/2014 financial year.

Budget Related Policies

IT IS RECOMMENDED

That the Virement Policy be amended as follows:

Section 6 (k) - No virements are permitted in the first three months of the financial year without the express agreement of the Municipal Manager.

That the Credit Control and Debt Collection Policy be amended as follows:

Part 9 - Interest may be charged on arrear accounts at the prevailing overdraft rate offered by the municipality's bankers plus 2 (two) percentage points. The charging of interest will be initiated upon the municipal manager's instruction and authorization.

and that the revised and updated Budget Related Policies detailed below, circulated under separate cover be approved:

- Budget policy;
- Banking and Investment Policy;
- Supply Chain Management Policy;
- Virement Policy;
- Credit Control and Debt Collection Policy;
- Revenue By-laws; and
- Tariff Policy

CHAPTER 3



Executive Summary

CHAPTER 3

EXECUTIVE SUMMARY

The Cacadu District Municipality's projected overall spending envelope for the 2013/2014 Medium Term Budget (MTB) amounts to R147.2 million. Approximately R12.3 million will be invested in the relocation, capital infrastructure, vehicles, furniture and equipment.

The 2013/2014 MTB has been prepared within the context of a fragile global economy, taking into account the implications of the recovering global economy and rising inflation rates.

Within the recovering global economic environment and the local low-growth scenario, it is expected that the Cacadu District Municipality's revenue base will be adversely affected. The Cacadu District Municipality has also seen a slow increase in its revenue base with the introduction of the Levy Replacement Grant. The demarcation process whereby the District Management Areas (DMA) was incorporated in the local municipal areas has adversely impacted on the CDM's revenue base. The DORA then reflected a decrease in Equitable Share revenue but is steadily increasing. The Levy Replacement Grant increased marginally from R54.2 million in the 2012/2013 to R55.8 million in the 2013/2014 financial year which creates a challenge for CDM to perform its legal mandate together with ensuring financial sustainability in the short and medium term.

The municipality's efforts to improve the quality of life of the communities, was adversely affected by MIG funds no longer being allocated to CDM. The impact of these revenue reductions have forced the municipality to use greater amounts of its accumulated surplus impacting negatively on its financial sustainability in the medium term. It therefore means that more should be done with less, without compromising on essential programmes or services.

In the MFMA Circular No 54, the National Treasury provides some guidelines, taking into account the ongoing constraints on the revenue side, municipalities are made aware that tough decisions will have to be made on the expenditure side and that priority ought to be given to:

- Ensuring that drinking water meets the required quality standards at all times;
- Protecting the poor from the worst impacts of the slow recovery in the labour market;
- Supporting meaningful local economic development (LED) initiatives that foster micro and small business opportunities and job creation;
- Securing the health of their asset base (especially the municipality's revenue generating assets) by increasing spending on repairs and maintenance; and
- Expediting spending on capital projects that are funded by conditional grants.

National Treasury advises municipalities to pay special attention to Circular 58 with Circular 66 as follow up, which classifies the following as unnecessary expenditure that needs to be eliminated:

- Excessive sponsorship of music festivals, sporting events, including ticket purchases for Cllrs and officials
- Excessive catering for meetings and other events
- Arranging workshops and events at expensive private venues
- Excessive printing costs
- Luxurious office accommodation and furnishings
- Foreign travel
- Cllr and staff perks such as mayoral cars, notebooks, travel allowances, etc
- Excessive staff in the office of the mayor, i.e. spokespersons and political advisors
- Donations not made in terms of indigent policy
- Costs associated with long-standing staff suspensions
- The use of consultants to perform routine management tasks and
- Payment of excessive fees to consultants

Accordingly, the Cacadu District Municipality's 2013/2014 MTB was guided by the following principles:

- Producing a credible balanced budget;
- Maintaining fiscal stability and financial sustainability;
- Maintaining the commitment to deliver quality services;
- Collectively managing the costs down;
- Identifying alternative funding;
- Reviewing all Cacadu District Municipality's services and programmes for operational efficiencies to improve service levels and delivery;
- Ongoing costs should be funded with ongoing revenues by aligning recurring expenditures with recurring revenues, on a level that can be reasonably sustained and reduce reliance on one-time funding;
- Further managing down general expenditure and contracted services. The choice of a service provider should be based on which service provider can provide the service most effectively at the lowest cost; and
- Maintaining all assets at a level adequate to protect the capital investment and minimise future maintenance and replacement cost.

In addressing the budget pressures, the Cacadu District Municipality will continue to implement cost reduction, mainly by scrutinizing discretionary items, not limited to the following:

- Scaling down the cost of consulting services;
- Paying bills on time so that no late charges are incurred;
- Limiting printing, e.g. budget book, IDP, financial statements and other publications;
- Managing overtime;
- Managing breakaways;
- Managing IT costs (no unnecessary purchases of new laptops, computers, printers, etc);
- Delaying conferences and seminars;
- Re-negotiating some of the contracts where necessary;
- Limiting purchasing of furniture; and
- Limiting office renovations.

The financial position of the Cacadu District Municipality is still strong. The Cacadu District Municipality achieved unqualified audit reports for six continuous years reflecting the drive towards financial management excellence in the Cacadu District Municipality. In the 2011/2012 financial year the Cacadu District Municipality achieved a spending of R155 million of the total capital and operating budget. The overall forecasted financial performance results for the 2012/2013 year however, reflects an expected total operating expenditure (including project expenditure) amounting to R147 million and a calculated operating deficit of R31.4 million.

The Cacadu District Municipality's IDP is the primary point of reference for the MTB. In turn, the IDP is influenced by the support needs in the District. The aim is to align the financial resources to the Cacadu District Municipality's strategy and priorities, as well as continuously looking for efficiencies in all activities and programmes.

The 2013/2014 MTB continues to address the following key IDP interventions:

- Promotion of Economic Development;
- Infrastructure Investments and Infrastructure Maintenance and Planning in the district;
- Capacity Building and Support to local municipalities;
- Provision of Community Services including environmental health services and disaster management services; and
- Institutional Development.

Economists agree that the Eskom Tariff increase and the increase in the cost of fuel are substantial factors and one that will have a negative impact on both inflation and economic growth. There is no doubt that the cost of goods and services will increase and it has therefore been decided to increase tariffs and charges.

In times like these where we are aware that the economic downturn has adversely impacted on households, especially the poorest of the poor households, we need to agree that creating jobs and increasing employment is South Africa's most critical objective.

The Cacadu District Municipality will therefore focus on maximizing its contribution to job creation by:

- Ensuring that service delivery and capital projects use labour intensive methods wherever appropriate;
- Ensuring that service providers use labour intensive approaches;
- Supporting labour intensive LED projects;
- Participating fully in the Extended Public Works Programme.
- Implementing intern programmes to provide young people with on-the-job training.

The challenge for all municipalities in South Africa is to support these government initiatives and to do more within the existing resource envelope.

CHAPTER 4



Annual Budget Tables

CHAPTER 4

ANNUAL BUDGET TABLES

The Cacadu District Municipality's projected overall spending envelope for the 2013/2014 MTB amounts to R147.2 million. Approximately R12.3 million will be invested in the relocation, infrastructure, vehicles, furniture and equipment items.

Operating Budget

The Cacadu District Municipality presents an Operating Revenue Budget of R147.2 million for the 2013/2014 financial year. This estimate represents an increase of 27.3% for revenue over the 2012/2013 financial year. The increase is predominantly due to the reduction in Conditional Grants allocated for projects and the forecasted under-spending in the 2012/2013 financial year. The decrease in Conditional Grants allocated for projects adversely affects the amount of Interest revenue that can be generated.

The table below sets out the medium-term revenue and expenditure budget for the 2013/2014 – 2015/16 periods.

Details	Forecast Budget 2012/2013 Rm	Budget 2013/2014 Rm	Estimate 2014/2015 Rm	Estimate 2015/2016 Rm
Revenue	115.6	147.2	106.8	112.0
Expenditure	147.0	147.2	106.8	112.0
Surplus (Deficit)	(31.4)	-	-	-

The operating expenditure includes a substantial amount in respect of projects and support programmes summarized below and more fully detailed in **Annexure "A"**.

The Cacadu District Municipality is projecting a balanced budget for 2013/14, 2014/2015 and 2015/2016. Should any surpluses be realized, these will be applied towards the capital infrastructure investment. The municipality's projects and programmes are summarised below.

Projects and Programmes	R'm
Economic Development	14.3
Office of the Mayor	0.2
Infrastructure Services and Planning	29.6
Municipal Manager's office	3.5
Finance and Corporate Services	2.1
Total	49.7

Financing of Projects & Programmes

Funding Sources	R'm
GRANTS: PROVINCIAL	3.0
GRANTS: NATIONAL	1.2
ACCUMULATED SURPLUS	44.9
SUNDRY CREDITORS	0.6
TOTAL	49.7

Revenue

The increase of 27.3% in revenue is mainly as a result the forecasted under-spending on projects in the 2013/14 financial year. Should the spending be in line with the Adjusted Budgeted revenue, it would have resulted in a decrease of 16.8%. This is mainly due to the depletion of grant funding.

Tariffs

For the 2013/2014 year the tariffs will increase by 5.5%

Expenditure

The actual approved budget for 2012/13 financial year including project expenditure amounted to R177 million. The new forecast for the period is R147 million which represents a decrease of 16.9%. This is mainly due to vacant positions and lower spending on project expenditure.

The 2013/2014 budget has been prepared on the basis of budget constraints. However, it is acknowledged that Cacadu District Municipality still needs to fund programmes and continue to invest in its infrastructure projects and support programmes to ensure that service delivery is maintained and remain responsive to the community's needs.

Cacadu District Municipality's budgeted balance sheet shows a continuation of a strong financial position. However, the greater utilization of Accumulated Surplus to finance operating expenditure will adversely affect the financial sustainability in the medium term.

Cash Position

The cash position is expected to decline in the current financial year primarily because Cacadu District Municipality has less conditional grant income at its disposal, a decline in revenue and projects being funded from Accumulated Surplus. This will result in a decline in the Accumulated Surplus and interest earnings.

Table A1 - Budget Summary

1. Table A1 is a budget summary and provides a concise overview of Cacadu District Municipality's budget from all of the major financial perspectives (operating, capital expenditure, financial position, cash flow, and MFMA funding compliance).
2. The table provides an overview of the amounts approved by Council for operating performance, resources deployed to capital expenditure, financial position, cash and funding compliance, as well as the municipality's commitment to eliminate basic service delivery backlogs.
3. Financial management reforms emphasises the importance of the municipal budget being funded. This requires the simultaneous assessment of the Financial Performance, Financial Position and Cash Flow Budgets, along with the Capital Budget. The Budget Summary provides the key information in this regard:
 - a. The operating surplus/deficit (after Total Expenditure) is positive over the MTREF
 - b. Capital expenditure is balanced by capital funding sources, of which are;
 - Internally generated funds from a combination of the current operating surplus and accumulated cash-backed surpluses from previous years.

DC10 Cacadu - Table A1 Budget Summary

Description	2009/10	2010/11	2011/12	Current Year 2012/13			2013/14 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16
R thousands									
Financial Performance									
Property rates	174	367	-	-	-	-	-	-	-
Service charges	240	263	-	-	-	-	-	-	-
Investment revenue	30 818	22 987	17 159	16 924	16 924	15 100	10 400	9 000	7 600
Transfers recognised - operational	284 093	176 353	91 682	105 824	101 579	96 096	85 243	85 176	85 439
Other own revenue	(0)	(3 462)	9 101	30 551	58 486	4 422	51 558	12 604	18 976
Total Revenue (excluding capital transfers and contributions)	315 325	196 508	117 942	153 300	176 989	115 618	147 200	106 780	112 015
Employee costs	30 428	26 245	32 981	34 048	46 456	38 367	45 020	47 883	50 753
Remuneration of councillors	4 830	4 900	5 264	6 199	5 338	5 325	5 683	6 053	6 423
Depreciation & asset impairment	4 684	4 500	1 718	1 134	1 135	1 135	2 033	2 033	2 033
Finance charges	110	8	1	-	-	-	-	-	-
Materials and bulk purchases	13	6	-	-	-	-	-	-	-
Transfers and grants	232 432	117 509	33 058	51 040	22 197	19 197	26 372	19 025	19 525
Other expenditure	57 160	58 399	79 993	60 879	101 864	82 962	68 092	31 786	33 280
Total Expenditure	329 657	211 568	153 015	153 299	176 990	146 987	147 200	106 780	112 015
Surplus/(Deficit)	(14 331)	(15 060)	(35 073)	0	(0)	(31 369)	-	-	-
Transfers recognised - capital	-	-	-	-	-	-	-	-	-
Contributions recognised - capital & contributed assets	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	(14 331)	(15 060)	(35 073)	0	(0)	(31 369)	-	-	-
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	(14 331)	(15 060)	(35 073)	0	(0)	(31 369)	-	-	-
Capital expenditure & funds sources									
Capital expenditure	3 397	7 103	1 864	16 110	21 318	21 318	12 310	10 000	5 000
Transfers recognised - capital	-	-	-	-	-	-	-	-	-
Public contributions & donations	-	-	-	-	-	-	-	-	-
Borrowing	-	-	-	-	-	-	-	-	-
Internally generated funds	3 397	7 103	1 864	16 110	21 318	21 318	12 310	10 000	5 000
Total sources of capital funds	3 397	7 103	1 864	16 110	21 318	21 318	12 310	10 000	5 000
Financial position									
Total current assets	369 618	308 776	270 722	209 405	209 405	204 824	154 442	143 066	125 420
Total non current assets	87 861	82 785	83 133	106 490	111 697	103 316	113 592	121 559	124 526
Total current liabilities	191 147	62 253	46 149	37 307	32 767	32 767	24 017	26 050	28 083
Total non current liabilities	51 267	55 792	54 374	55 770	55 770	54 374	54 374	54 374	54 374
Community wealth/Equity	215 065	273 515	253 332	222 818	232 565	220 998	189 643	184 200	167 488
Cash flows									
Net cash from (used) operating	26 353	(3 044)	-	1 134	(43 902)	(30 234)	(6 716)	4 066	4 066
Net cash from (used) investing	(5 496)	(14 569)	-	(16 110)	(21 318)	(21 318)	12 310	10 000	5 000
Net cash from (used) financing	-	-	-	-	-	-	-	-	-
Cash/cash equivalents at the year end	384 310	366 697	366 697	297 486	247 242	260 910	266 503	280 570	289 636
Cash backing/surplus reconciliation									
Cash and investments available	366 704	305 968	268 613	209 405	209 405	204 824	154 442	143 066	125 420
Application of cash and investments	253 657	134 583	117 074	108 077	103 537	102 141	93 391	95 425	97 458
Balance - surplus (shortfall)	113 048	171 385	151 539	101 328	105 868	102 683	61 051	47 642	27 962
Asset management									
Asset register summary (WDV)	87 861	82 785	83 133	106 490	111 697	103 316	113 592	121 559	124 526
Depreciation & asset impairment	4 684	4 500	1 718	1 134	1 135	1 135	2 033	2 033	2 033
Renewal of Existing Assets	-	-	-	-	-	-	-	-	-
Repairs and Maintenance	953	2 455	574	1 242	1 242	686	991	1 044	1 094
Free services									
Cost of Free Basic Services provided	67	72	-	-	-	-	-	-	-
Revenue cost of free services provided	2 610	2 612	-	-	-	-	-	-	-
Households below minimum service level									
Water:	-	-	-	-	-	-	-	-	-
Sanitation/sewerage:	-	-	-	-	-	-	-	-	-
Energy:	-	-	-	-	-	-	-	-	-
Refuse:	-	-	-	-	-	-	-	-	-

DC10 Cacadu - Supporting Table SA1 Supporting detail to 'Budgeted Financial Performance'

City of Ottawa - Supporting Table C-1: Supporting details to Budgeted Financial Performance

Description	Ref	2009/10	2010/11	2011/12	Current Year 2012/13			2013/14 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16
R thousand										
REVENUE ITEMS:										
Property rates	6									
Total Property Rates		174	367							
less Revenue Foregone										
Net Property Rates		174	367	-	-	-	-	-	-	-
Service charges - electricity revenue	6									
Total Service charges - electricity revenue										
less Revenue Foregone										
Net Service charges - electricity revenue		-	-	-	-	-	-	-	-	-
Service charges - water revenue	6									
Total Service charges - water revenue		208	227							
less Revenue Foregone										
Net Service charges - water revenue		208	227	-	-	-	-	-	-	-
Service charges - sanitation revenue										
Total Service charges - sanitation revenue		25	29							
less Revenue Foregone										
Net Service charges - sanitation revenue		25	29	-	-	-	-	-	-	-
Service charges - refuse revenue	6									
Total refuse removal revenue										
Total landfill revenue										
less Revenue Foregone										
Net Service charges - refuse revenue		-	-	-	-	-	-	-	-	-
Other Revenue by source										
Other income		1 078	2 855	7 620	29 406	57 341	3 297	50 381	11 376	17 646
	3									
Total 'Other' Revenue	1	1 078	2 855	7 620	29 406	57 341	3 297	50 381	11 376	17 646

EXPENDITURE ITEMS:										
Employee related costs										
Basic Salaries and Wages	2	20 547	21 944	32 981	28 506	30 903	25 331	32 233	34 318	36 403
Pension and UIF Contributions		1 135	1 184		1 808	1 851	1 889	2 322	2 458	2 604
Medical Aid Contributions		218	292		745	8 607	7 722	5 394	5 686	5 977
Overtime		-	-		-	-	204	-	-	-
Performance Bonus		-	403		-	-	531	905	964	1 023
Motor Vehicle Allowance		2 043	1 577		2 295	2 074	1 848	2 100	2 237	2 375
Cellphone Allowance		158	144		187	193	158	184	197	209
Housing Allowances		74	68		425	446	102	455	487	518
Other benefits and allowances		4	4		6	1 465	583	1 427	1 536	1 644
Payments in lieu of leave		554	519		-	-	-	-	-	-
Long service awards		-	109		75	83	-	-	-	-
Post-retirement benefit obligations	4	5 695	-		-	835	-	-	-	-
<i>sub-total</i>	5	30 428	26 245	32 981	34 048	46 456	38 367	45 020	47 883	50 753
Less: Employees costs capitalised to PPE										
Total Employee related costs	1	30 428	26 245	32 981	34 048	46 456	38 367	45 020	47 883	50 753
Contributions recognised - capital										
<i>List contributions by contract</i>										
Total Contributions recognised - capital		-	-	-	-	-	-	-	-	-
Depreciation & asset impairment										
Depreciation of Property, Plant & Equipment		2 902	3 053	1 554	1 134	1 135	1 135	2 033	2 033	2 033
Lease amortisation		-	-		-	-	-	-	-	-
Capital asset impairment		1 783	1 447	165	-	-	-	-	-	-
Depreciation resulting from revaluation of PPE	10	-	-		-	-	-	-	-	-
Total Depreciation & asset impairment	1	4 684	4 500	1 718	1 134	1 135	1 135	2 033	2 033	2 033
Bulk purchases										
Electricity Bulk Purchases										
Water Bulk Purchases		13	6	-	-	-	-	-	-	-
Total bulk purchases	1	13	6	-	-	-	-	-	-	-
Transfers and grants										
Cash transfers and grants		232 432	117 509	33 058	51 040	22 197	19 197	26 372	19 025	19 525
Non-cash transfers and grants		-	-	-	-	-	-	-	-	-
Total transfers and grants	1	232 432	117 509	33 058	51 040	22 197	19 197	26 372	19 025	19 525
Contracted services										
Information Technology		979	1 115	1 202	1 500	1 500	1 500	2 000	2 500	2 700
Security and Cleaning		724	711	722	860	860	820	950	998	1 047
Performance Management		-	-	-	20	20	15	20	21	22
Internal Audit		532	499	546	700	1 200	1 200	1 250	1 314	1 381
Consultant Fees		938	916	204	1 125	1 125	890	1 150	1 208	1 268
<i>sub-total</i>	1	3 173	3 242	2 674	4 205	4 705	4 425	5 370	6 041	6 418
Allocations to organs of state:										
Electricity										
Water										
Sanitation										
Other										
Total contracted services		3 173	3 242	2 674	4 205	4 705	4 425	5 370	6 041	6 418

	8								
by Expenditure Item									
Employee related costs									
Other materials									
Contracted Services									
Other Expenditure									
Total Repairs and Maintenance Expenditure	9	953	2 455	574	1 242	1 242	686	991	1 044
		953	2 455	574	1 242	1 242	686	991	1 044

—

1. Must reconcile with 'Budgeted Financial Performance (Revenue and Expenditure)
2. Must reconcile to supporting documentation on staff salaries
3. Insert other categories where revenue or expenditure is of a material nature (list separate items until 'General expenses' is not > 10% of Total Expenditure)
4. Expenditure to meet any 'unfunded obligations'
5. This sub-total must agree with the total on SA22, but excluding councillor and board member items
6. Include a note for each revenue item that is affected by 'revenue foregone'
7. Special consideration may have to be given to including 'goodwill arising' or 'joint venture' budgets where circumstances require this (include separately under relevant notes)
8. Repairs and Maintenance is not a GRAP item. However to facilitate transparency, municipalities must provide a breakdown of the amounts included in the relevant GRAP items that will be spent on Repairs and Maintenance
9. Must reconcile with Repairs and Maintenance by Asset Class (Total Repairs and Maintenance) on Table SA34c.
10. Only applicable to municipalities that have adopted the 'revaluation method' in GRAP 17. The aim is to prevent overstating 'depreciation and asset impairment'

DC10 Cacadu - Supporting Table SA2 Matrix Financial Performance Budget (revenue source/expenditure type and dept.)

R thousand	Description	Ref	Vote 1 - Executive and council	Vote 2 - Finance and Corporate Services	Vote 3 - Planning and Infrastructure development	Vote 4 - Health	Vote 5 - Community Services	Vote 6 - Housing	Vote 7 - Public Safety	Vote 8 - Sport and Recreation	Vote 9 - Waste Management	Vote 10 - Roads	Vote 11 - Water	Vote 12 - Electricity	Vote 13 - Other	Vote 14 -	Vote 15 -	Total
1	Revenue By Source																	
	Property rates																	-
	Property rates - penalties & collection charges																	-
	Service charges - electricity revenue																	-
	Service charges - water revenue																	-
	Service charges - sanitation revenue																	-
	Service charges - refuse revenue																	-
	Service charges - other																	-
	Rental of facilities and equipment			1 150														1 150
	Interest earned - external investments			10 400														10 400
	Interest earned - outstanding debtors																	-
	Dividends received																	-
	Fines																	-
	Licences and permits																	-
	Agency services																	-
	Other revenue		5 278	27														27
	Transfers recognised - operational		1 881	76 988														85 243
	Gains on disposal of PPE			2 447	16 830	682	800	600	13 000		250	1 128	1 849					50 381
	Total Revenue (excluding capital transfers and contribution)		7 159	91 011	16 830	682	800	600	13 000	-	250	2 999	8 649	125	5 095	-	-	147 200
	Expenditure By Type																	
	Employee related costs		8 481	18 772	7 767	1 671		361	5 009			905	1 035		1 019			45 020
	Remuneration of councillors		5 683															5 683
	Debt impairment																	-
	Depreciation & asset impairment		378	905	219	45			475			1	1		10			2 033
	Finance charges																	-
	Bulk purchases																	-
	Other materials		20	4 400	530				400									5 370
	Contracted services		1 145	25		8 500			13 000									26 372
	Transfers and grants		8 304	13 338	18 350	1 538	800	633	5 809	300	250	1 128	1 849					62 722
	Other expenditure											1 908	6 872	125	4 495			-
	Loss on disposal of PPE																	-
	Total Expenditure		24 010	37 440	26 866	11 754	800	994	24 693	300	250	3 942	9 757	125	6 269	-	-	147 200
	Surplus/(Deficit)		(16 851)	53 571	(10 036)	(11 072)	-	(394)	(11 693)	(300)	-	(943)	(1 108)	-	(1 174)	-	-	-
	Transfers recognised - capital																	-
	Contributions recognised - capital																	-
	Contributed assets																	-
	Surplus/(Deficit) after capital transfers & contributions		(16 851)	53 571	(10 036)	(11 072)	-	(394)	(11 693)	(300)	-	(943)	(1 108)	-	(1 174)	-	-	-

References

1. Departmental columns to be based on municipal organisation structure

Table A2 - Budgeted Financial Performance (revenue and expenditure by standard classification)

1. Table A2 is a view of the budgeted financial performance in relation to revenue and expenditure per standard classification. The modified GFS standard classification divides the municipal services into 15 functional areas. Municipal revenue, operating expenditure and capital expenditure are then classified in terms of each of these functional areas which enable the National Treasury to compile a complete set of government reports.

DC10 Cacadu - Table A2 Budgeted Financial Performance (revenue and expenditure by standard classification)

Standard Classification Description	Ref	2009/10	2010/11	2011/12	Current Year 2012/13			2013/14 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16
R thousand	1									
Revenue - Standard										
<i>Governance and administration</i>		101 113	96 901	96 716	100 220	108 550	96 293	98 170	95 782	94 747
Executive and council		2 240	6 804	23 579	8 650	14 326	5 858	7 159	5 293	5 294
Budget and treasury office		94 532	91 750	67 250	84 595	86 035	82 771	87 963	87 669	86 532
Corporate services		4 341	(1 654)	5 887	6 975	8 189	7 664	3 049	2 820	2 921
<i>Community and public safety</i>		44 676	29 715	6 284	10 532	17 838	6 956	15 082	10 999	17 268
Community and social services		16	1 808	3 826	6 132	7 756	6 956	800	-	-
Sport and recreation		1 057	-	1 036	-	162	-	-	-	-
Public safety		4 700	4 086	1 000	3 400	7 620	-	13 000	10 000	10 000
Housing		1 210	1 151	439	1 000	1 000	-	600	-	-
Health		37 693	22 670	(16)	-	1 300	-	682	999	7 268
<i>Economic and environmental services</i>		158 369	49 619	8 888	25 066	34 771	5 870	19 829	-	-
Planning and development		15 640	7 453	3 997	16 753	22 889	1 057	16 830	-	-
Road transport		142 729	42 166	4 891	8 313	11 861	4 813	2 999	-	-
Environmental protection		-	-	-	-	20	-	-	-	-
<i>Trading services</i>		9 815	20 273	6 053	15 599	13 289	6 499	9 024	-	-
Electricity		54	205	1 125	1 600	1 600	1 000	125	-	-
Water		9 665	19 949	4 443	13 999	10 988	5 499	8 649	-	-
Waste water management		-	-	-	-	-	-	-	-	-
Waste management		96	119	486	-	702	-	250	-	-
<i>Other</i>	4	1 353	-	-	1 883	2 541	-	5 095	-	-
Total Revenue - Standard	2	315 325	196 508	117 942	153 300	176 989	115 618	147 200	106 780	112 015
Expenditure - Standard										
<i>Governance and administration</i>		68 186	69 100	83 837	68 123	76 175	65 972	61 450	59 632	62 906
Executive and council		40 271	40 777	32 050	33 151	38 384	33 362	25 724	24 418	25 775
Budget and treasury office		7 086	5 948	41 792	19 764	22 098	19 410	18 012	16 833	17 714
Corporate services		20 828	22 376	9 995	15 208	15 694	13 201	17 715	18 381	19 417
<i>Community and public safety</i>		59 310	51 091	30 213	33 682	41 079	35 473	38 541	31 608	32 672
Community and social services		541	1 908	3 865	6 132	7 756	6 956	800	-	-
Sport and recreation		2 170	993	1 036	300	462	462	300	300	300
Public safety		10 165	13 889	14 477	15 684	19 926	16 147	24 693	19 094	19 496
Housing		1 694	1 151	-	1 245	1 262	647	994	420	446
Health		44 739	33 150	10 835	10 322	11 672	11 262	11 754	11 793	12 430
<i>Economic and environmental services</i>		172 919	62 881	23 522	30 753	40 600	29 355	30 808	13 111	13 861
Planning and development		24 986	17 794	16 525	21 416	27 699	19 839	26 866	12 105	12 793
Road transport		147 933	45 087	6 997	9 337	12 901	9 516	3 942	1 006	1 068
Environmental protection		-	-	-	-	-	-	-	-	-
<i>Trading services</i>		19 905	24 548	10 435	15 864	13 581	12 095	10 132	1 181	1 254
Electricity		4 854	274	1 125	900	1 185	1 060	125	-	-
Water		15 043	24 266	8 823	14 964	11 695	10 584	9 757	1 181	1 254
Waste water management		-	-	-	-	-	-	-	-	-
Waste management		8	9	487	-	702	452	250	-	-
<i>Other</i>	4	9 338	3 947	5 008	4 878	5 555	4 091	6 269	1 248	1 322
Total Expenditure - Standard	3	329 657	211 568	153 015	153 299	176 990	146 987	147 200	106 780	112 015
Surplus/(Deficit) for the year		(14 331)	(15 060)	(35 073)	0	(0)	(31 369)	-	-	-

References

1. Government Finance Statistics Functions and Sub-functions are standardised to assist the compilation of national and international accounts for comparison purposes
2. Total Revenue by standard classification must reconcile to Total Operating Revenue shown in Budgeted Financial Performance (revenue and expenditure)
3. Total Expenditure by Standard Classification must reconcile to Total Operating Expenditure shown in Budgeted Financial Performance (revenue and expenditure)
4. All amounts must be classified under a standard classification (modified GFS). The GFS function 'Other' is only for Abbatoirs, Air Transport, Markets and Tourism - and if used must be supported by footnotes. Nothing else may be placed under 'Other'. Assign associate share to relevant classification

DC10 Cacadu - Table A2 Budgeted Financial Performance (revenue and expenditure by standard classification)

Standard Classification Description		Ref	2009/10	2010/11	2011/12	Current Year 2012/13			2013/14 Medium Term Revenue & Expenditure Framework			
R thousand		1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16	
Revenue - Standard												
Municipal governance and administration			101 113	96 901	96 716	100 220	108 550	96 293	98 170	95 782	94 747	
Executive and council			2 240	6 804	23 579	8 650	14 326	5 858	7 159	5 293	5 294	
Mayor and Council			(139)	2 631	22 249	3 764	5 329	4 404	4 764	5 293	5 294	
Municipal Manager			2 379	4 174	1 329	4 886	8 997	1 454	2 395	-	-	
Budget and treasury office			94 532	91 750	67 250	84 595	86 035	82 771	87 963	87 669	86 532	
Corporate services			4 341	(1 654)	5 887	6 975	8 189	7 664	3 049	2 820	2 921	
Human Resources			239	201	215	345	715	325	308	278	280	
Information Technology			-	5	-	-	100	-	100	100	100	
Property Services			284	(6 090)	1 210	1 120	1 120	1 100	1 150	1 200	1 300	
Other Admin			3 818	4 231	4 462	5 510	6 254	6 239	1 490	1 242	1 241	
Community and public safety			44 676	29 715	6 284	10 532	17 838	6 956	15 082	10 999	17 268	
Community and social services			16	1 808	3 826	6 132	7 756	6 956	800	-	-	
Libraries and Archives			-	1 808	3 826	6 132	7 756	6 956	800	-	-	
Museums & Art Galleries etc			-	-	-	-	-	-	-	-	-	
Community halls and Facilities			-	-	-	-	-	-	-	-	-	
Cemeteries & Crematoriums			16	0	-	-	-	-	-	-	-	
Child Care			-	-	-	-	-	-	-	-	-	
Aged Care			-	-	-	-	-	-	-	-	-	
Other Community			-	-	-	-	-	-	-	-	-	
Other Social			-	-	-	-	-	-	-	-	-	
Sport and recreation			1 057	-	1 036	-	162	-	-	-	-	
Public safety			4 700	4 086	1 000	3 400	7 620	-	13 000	10 000	10 000	
Police			-	-	-	-	-	-	-	-	-	
Fire			2 541	374	-	1 000	4 800	-	-	-	-	
Civil Defence			-	-	-	-	-	-	-	-	-	
Street Lighting			-	-	-	-	-	-	-	-	-	
Other			2 158	3 712	1 000	2 400	2 820	-	13 000	10 000	10 000	
Housing			1 210	1 151	439	1 000	1 000	-	600	-	-	
Health			37 693	22 670	(16)	-	1 300	-	682	999	7 268	
Clinics			37 693	22 670	(16)	-	1 300	-	400	-	-	
Ambulance			-	-	-	-	-	-	-	-	-	
Other			-	-	-	-	-	-	282	999	7 268	
Economic and environmental services			158 369	49 619	8 888	25 066	34 771	5 870	19 829	-	-	
Planning and development			15 640	7 453	3 997	16 753	22 889	1 057	16 830	-	-	
Economic Development/Planning			8 633	2 508	2 859	4 253	8 336	50	6 230	-	-	
Town Planning/Building enforcement			7 007	4 946	1 138	12 500	14 553	1 007	10 600	-	-	
Licensing & Regulation			-	-	-	-	-	-	-	-	-	
Road transport			142 729	42 166	4 891	8 313	11 861	4 813	2 999	-	-	
Roads			142 729	42 166	4 891	8 313	11 861	4 813	2 999	-	-	
Public Buses			-	-	-	-	-	-	-	-	-	
Parking Garages			-	-	-	-	-	-	-	-	-	
Vehicle Licensing and Testing			-	-	-	-	-	-	-	-	-	
Other			-	-	-	-	-	-	-	-	-	
Environmental protection			-	-	-	-	20	-	-	-	-	
Pollution Control			-	-	-	-	-	-	-	-	-	
Biodiversity & Landscape			-	-	-	-	-	-	-	-	-	
Other			-	-	-	-	20	-	-	-	-	
Trading services			9 815	20 273	6 053	15 599	13 289	6 499	9 024	-	-	
Electricity			54	205	1 125	1 600	1 600	1 000	125	-	-	
Electricity Distribution			-	-	1 125	1 600	1 600	1 000	125	-	-	
Electricity Generation			54	205	-	-	-	-	-	-	-	
Water			9 665	19 949	4 443	13 999	10 988	5 499	8 649	-	-	
Water Distribution			9 665	19 949	4 443	13 999	10 988	5 499	8 649	-	-	
Water Storage			-	-	-	-	-	-	-	-	-	
Waste water management			-	-	-	-	-	-	-	-	-	
Sewerage			-	-	-	-	-	-	-	-	-	
Storm Water Management			-	-	-	-	-	-	-	-	-	
Public Toilets			-	-	-	-	-	-	-	-	-	
Waste management			96	119	486	-	702	-	250	-	-	
Solid Waste			96	119	486	-	702	-	250	-	-	
Other			1 353	-	-	1 883	2 541	-	5 095	-	-	
Air Transport			-	-	-	-	-	-	-	-	-	
Abattoirs			-	-	-	-	-	-	-	-	-	
Tourism			1 353	-	-	1 883	2 541	-	5 095	-	-	
Forestry			-	-	-	-	-	-	-	-	-	
Markets			-	-	-	-	-	-	-	-	-	
Total Revenue - Standard			2	315 325	196 508	117 942	153 300	176 989	115 618	147 200	106 780	112 015

Expenditure - Standard									
Municipal governance and administration	68 186	69 100	83 837	68 123	76 175	65 972	61 450	59 632	62 906
Executive and council	40 271	40 777	32 050	33 151	38 384	33 362	25 724	24 418	25 775
Mayor and Council	22 499	19 583	15 484	14 234	15 205	13 546	15 584	16 321	17 228
Municipal Manager	17 772	21 193	16 565	18 917	23 180	19 816	10 140	8 097	8 547
Budget and treasury office	7 086	5 948	41 792	19 764	22 098	19 410	18 012	16 833	17 714
Corporate services	20 828	22 376	9 995	15 208	15 694	13 201	17 715	18 381	19 417
Human Resources	3 048	3 413	1 929	2 059	2 268	1 968	2 458	2 523	2 660
Information Technology	1 956	2 167	2 133	2 898	3 010	2 789	3 500	4 085	4 369
Property Services	69	384	797	1 295	1 295	936	1 593	1 646	1 699
Other Admin	15 755	16 412	5 136	8 955	9 121	7 508	10 163	10 128	10 690
Community and public safety	59 310	51 091	30 213	33 682	41 079	35 473	38 541	31 608	32 672
Community and social services	541	1 908	3 865	6 132	7 756	6 956	800	-	-
Libraries and Archives	460	1 808	3 803	6 132	7 756	6 956	800	-	-
Museums & Art Galleries etc	-	-	-	-	-	-	-	-	-
Community halls and Facilities	-	-	-	-	-	-	-	-	-
Cemeteries & Crematoriums	81	100	62	-	-	-	-	-	-
Child Care	-	-	-	-	-	-	-	-	-
Aged Care	-	-	-	-	-	-	-	-	-
Other Community	-	-	-	-	-	-	-	-	-
Other Social	-	-	-	-	-	-	-	-	-
Sport and recreation	2 170	993	1 036	300	462	462	300	300	300
Public safety	10 165	13 889	14 477	15 684	19 926	16 147	24 693	19 094	19 496
Police	-	-	-	-	-	-	-	-	-
Fire	4 692	6 277	9 875	9 287	13 095	9 807	-	-	-
Civil Defence	-	-	-	-	-	-	-	-	-
Street Lighting	-	-	-	-	-	-	-	-	-
Other	5 473	7 612	4 602	6 397	6 832	6 340	24 693	19 094	19 496
Housing	1 694	1 151	-	1 245	1 262	647	994	420	446
Health	44 739	33 150	10 835	10 322	11 672	11 262	11 754	11 793	12 430
Clinics	44 739	33 150	1 361	-	1 300	1 200	100	-	-
Ambulance	-	-	-	-	-	-	-	-	-
Other	-	-	9 473	10 322	10 372	10 062	11 654	11 793	12 430
Economic and environmental services	172 919	62 881	23 522	30 753	40 600	29 355	30 808	13 111	13 861
Planning and development	24 986	17 794	16 525	21 416	27 699	19 839	26 866	12 105	12 793
Economic Development/Planning	11 867	5 646	4 581	5 444	9 547	7 929	9 927	5 375	5 675
Town Planning/Building enforcement	13 119	12 148	11 943	15 972	18 152	11 909	16 940	6 730	7 118
Licensing & Regulation	-	-	-	-	-	-	-	-	-
Road transport	147 933	45 087	6 997	9 337	12 901	9 516	3 942	1 006	1 068
Roads	147 933	45 087	6 997	9 337	12 901	9 516	3 942	1 006	1 068
Public Buses	-	-	-	-	-	-	-	-	-
Parking Garages	-	-	-	-	-	-	-	-	-
Vehicle Licensing and Testing	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-
Environmental protection	-	-	-	-	-	-	-	-	-
Pollution Control	-	-	-	-	-	-	-	-	-
Biodiversity & Landscape	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-
Trading services	19 905	24 548	10 435	15 864	13 581	12 095	10 132	1 181	1 254
Electricity	4 854	274	1 125	900	1 185	1 060	125	-	-
Electricity Distribution	-	-	1 125	900	1 185	1 060	125	-	-
Electricity Generation	4 854	274	-	-	-	-	-	-	-
Water	15 043	24 266	8 823	14 964	11 695	10 584	9 757	1 181	1 254
Water Distribution	15 043	24 266	8 823	14 964	11 695	10 584	9 757	1 181	1 254
Water Storage	-	-	-	-	-	-	-	-	-
Waste water management	-	-	-	-	-	-	-	-	-
Sewerage	-	-	-	-	-	-	-	-	-
Storm Water Management	-	-	-	-	-	-	-	-	-
Public Toilets	-	-	-	-	-	-	-	-	-
Waste management	8	9	487	-	702	452	250	-	-
Solid Waste	8	9	487	-	702	452	250	-	-
Other	9 338	3 947	5 008	4 878	5 555	4 091	6 269	1 248	1 322
Air Transport	-	-	-	-	-	-	-	-	-
Abattoirs	-	-	-	-	-	-	-	-	-
Tourism	9 338	3 947	5 008	4 878	5 555	4 091	6 269	1 248	1 322
Forestry	-	-	-	-	-	-	-	-	-
Markets	-	-	-	-	-	-	-	-	-
Total Expenditure - Standard	329 657	211 568	153 015	153 299	176 990	146 987	147 200	106 780	112 015
Surplus/(Deficit) for the year	(14 331)	(15 060)	(35 073)	0	(0)	(31 369)	-	-	-

References

1. Government Finance Statistics Functions and Sub-functions are standardised to assist national and international accounts and comparison
2. Total Revenue by Standard Classification must reconcile to total operating revenue shown in Financial Performance (revenue and expenditure)
3. Total Expenditure by Standard Classification must reconcile to total operating expenditure shown in Financial Performance (revenue and expenditure)
4. All amounts must be classified under a Standard (modified GFS) classification. The GFS function 'Other' is only for Abattoirs, Air Transport, Markets and Tourism - and if used must be supported by footnotes. Nothing else may be placed under 'Other'. Assign associate share to relevant classification

Table A3 - Budgeted Financial Performance (revenue and expenditure by municipal vote)

1. Table A3 is a view of the budgeted financial performance in relation to the revenue and expenditure per municipal vote. This table facilitates the view of the budgeted operating performance in relation to the organisational structure of Cacadu District Municipality.

DC10 Cacadu - Table A3 Budgeted Financial Performance (revenue and expenditure by municipal vote)

Vote Description	Ref	2009/10	2010/11	2011/12	Current Year 2012/13			2013/14 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16
R thousand										
Revenue by Vote	1									
Vote 1 - Executive and council		4 339	5 982	8 344	8 650	14 326	5 858	9 089	5 293	5 294
Vote 2 - Finance and Corporate Services		97 585	97 302	77 379	91 570	94 224	90 435	91 011	90 489	89 453
Vote 3 - Planning and Infrastructure development		13 453	7 453	3 997	16 753	22 889	1 057	14 900	-	-
Vote 4 - Health		39 003	22 670	-	-	1 320	-	682	999	7 268
Vote 5 - Community Services		81	1 808	13 613	6 132	7 756	6 956	800	-	-
Vote 6 - Housing		1 210	1 151	104	1 000	1 000	-	600	-	-
Vote 7 - Public Safety		4 700	3 003	1 000	3 400	7 620	-	13 000	10 000	10 000
Vote 8 - Sport and Recreation		1 057	-	2 072	-	162	-	-	-	-
Vote 9 - Waste Management		96	119	974	-	702	-	250	-	-
Vote 10 - Roads		142 729	41 166	4 891	8 313	11 861	4 813	2 999	-	-
Vote 11 - Water		9 665	15 649	4 443	13 999	10 988	5 499	8 649	-	-
Vote 12 - Electricity		54	205	1 125	1 600	1 600	1 000	125	-	-
Vote 13 - Other		1 353	-	-	1 883	2 541	-	5 095	-	-
Vote 14 -		-	-	-	-	-	-	-	-	-
Vote 15 -		-	-	-	-	-	-	-	-	-
Total Revenue by Vote	2	315 325	196 508	117 942	153 300	176 989	115 618	147 200	106 780	112 015
Expenditure by Vote to be appropriated	1									
Vote 1 - Executive and council		37 854	45 154	29 274	32 701	37 935	33 012	32 028	30 500	32 186
Vote 2 - Finance and Corporate Services		27 189	28 297	53 314	34 229	37 037	31 889	34 941	34 379	36 246
Vote 3 - Planning and Infrastructure development		23 558	17 788	17 406	22 609	28 903	20 910	21 347	6 859	7 268
Vote 4 - Health		44 832	33 150	10 835	10 322	11 672	11 262	11 754	11 793	12 430
Vote 5 - Community Services		81	1 908	3 803	6 132	7 756	6 956	800	-	-
Vote 6 - Housing		1 694	1 151	439	1 245	1 262	647	994	420	446
Vote 7 - Public Safety		10 165	13 889	14 477	15 684	19 926	16 147	24 693	19 094	19 496
Vote 8 - Sport and Recreation		2 170	993	1 036	300	462	462	300	300	300
Vote 9 - Waste Management		8	9	487	-	702	452	250	-	-
Vote 10 - Roads		147 933	45 087	6 997	9 337	12 901	9 516	3 942	1 006	1 068
Vote 11 - Water		19 982	19 922	8 823	14 964	11 695	10 584	9 757	1 181	1 254
Vote 12 - Electricity		4 854	274	1 117	900	1 185	1 060	125	-	-
Vote 13 - Other		9 337	3 947	5 008	4 878	5 555	4 091	6 269	1 248	1 322
Vote 14 -		-	-	-	-	-	-	-	-	-
Vote 15 -		-	-	-	-	-	-	-	-	-
Total Expenditure by Vote	2	329 657	211 568	153 015	153 299	176 990	146 987	147 200	106 780	112 015
Surplus/(Deficit) for the year	2	(14 331)	(15 060)	(35 073)	0	(0)	(31 369)	-	-	-

References

1. Insert 'Vote'; e.g. department, if different to standard classification structure
2. Must reconcile to Budgeted Financial Performance (revenue and expenditure)
3. Assign share in 'associale' to relevant Vote

DC10 Cacadu - Table A3 Budgeted Financial Performance (revenue and expenditure by municipal vote)A

Vote Description		Ref	2009/10	2010/11	2011/12	Current Year 2012/13			2013/14 Medium Term Revenue & Expenditure Framework		
R thousand			Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16
Revenue by Vote		1									
Vote 1 - Executive and council			4 339	5 982	8 344	8 650	14 326	5 858	9 089	5 293	5 294
1.1 - Council's expenses			1 946	1 808	7 015	3 764	5 129	4 404	4 764	5 293	5 294
1.2 - Office of the speaker			-	-	-	-	-	-	-	-	-
1.3 - Office of the municipal manager			176	-	-	-	-	-	-	-	-
1.4 - Capacity building			932	3 094	1 243	1 140	1 816	1 179	1 145	-	-
1.5 - Performance management			432	1 077	86	50	220	95	300	-	-
1.6 - Mayoral committee			15	-	-	-	200	-	-	-	-
1.7 - Management - Finance and Corporate Services			87	-	-	-	-	-	-	-	-
1.8 - Management - Economic Development			-	-	-	-	-	-	-	-	-
1.9 - Management - Planning and Infr Development			703	1	-	3 696	6 781	-	1 930	-	-
1.10 - Other			49	1	-	-	180	180	950	-	-
Vote 2 - Finance and Corporate Services			97 585	97 302	77 379	91 570	94 224	90 435	91 011	90 489	89 453
2.1 - Financial Accounting Division			1 240	549	577	-	820	-	2 050	-	-
2.2 - Revenue Collection			91 288	91 196	70 915	84 595	64 635	82 771	80 783	82 284	80 884
2.3 - Payroll Administration			30	33	21	25	25	25	27	28	30
2.4 - Information Technology			-	5	-	-	100	-	100	100	100
2.5 - Pensioners Expenditure - Roadworks			3 233	3 214	3 756	3 545	3 545	3 545	3 631	3 810	4 003
2.6 - Security and Cleaning			-	-	-	-	-	-	-	-	-
2.7 - Finance Management and Support			532	905	666	1 250	1 250	1 250	1 475	1 225	1 225
2.8 - Public Relations			5	1	22	-	-	-	-	-	-
2.9 - People Management			209	168	194	320	690	300	282	250	250
2.10 - Other			1 049	1 231	1 228	1 835	23 159	2 544	2 664	2 792	2 961
Vote 3 - Planning and Infrastructure development			13 453	7 453	3 997	16 753	22 889	1 057	14 900	-	-
3.1 - GIS Specialist			543	-	-	-	-	-	-	-	-
3.2 - HOD - Planning Unit			-	-	-	-	-	-	-	-	-
3.3 - Project Management			1 021	3 406	1 138	10 000	11 183	1 007	9 000	-	-
3.4 - Local Economic Development			7 633	2 508	2 859	4 253	8 336	50	4 300	-	-
3.5 - Planning Unit			4 256	1 540	-	2 500	3 370	-	1 600	-	-
3.6 - Trade and Investment			-	-	-	-	-	-	-	-	-
3.7 - Planning and Infra - Admin Support			-	-	-	-	-	-	-	-	-
Vote 4 - Health			39 003	22 670	-	-	1 320	-	682	999	7 268
4.1 - Primary Health Care			38 751	22 190	-	-	-	-	-	-	-
4.2 - Environmental Health			252	168	-	-	20	-	282	999	7 268
4.3 - Environmental Health Management			-	-	-	-	-	-	-	-	-
4.4 - Clinics			-	312	-	-	1 300	-	400	-	-
Vote 5 - Community Services			81	1 808	13 613	6 132	7 756	6 956	800	-	-
5.1 - Cemeteries - Other			81	-	-	-	-	-	-	-	-
5.2 - Libraries			-	1 808	13 613	6 132	7 756	6 956	800	-	-
Vote 6 - Housing			1 210	1 151	104	1 000	1 000	-	600	-	-
6.1 - Housing Coordinator			1 203	1 143	104	1 000	1 000	-	600	-	-
6.2 - Housing Rietbron			7	8	-	-	-	-	-	-	-
Vote 7 - Public Safety			4 700	3 003	1 000	3 400	7 620	-	13 000	10 000	10 000
7.1 - Disaster Management			2 158	2 629	1 000	2 400	2 820	-	-	-	-
7.2 - Fire Services			2 541	374	-	1 000	4 800	-	13 000	10 000	10 000
Vote 8 - Sport and Recreation			1 057	-	2 072	-	162	-	-	-	-
8.1 - Sport grounds			1 057	-	2 072	-	162	-	-	-	-
8.2 - 2010 World Cup			-	-	-	-	-	-	-	-	-
Vote 9 - Waste Management			96	119	974	-	702	-	250	-	-
9.1 - Sanitation and Refuse - Rietbron			96	119	974	-	702	-	-	-	-
9.2 - Solid Waste			-	-	-	-	-	-	250	-	-
9.3 - Waste Water			-	-	-	-	-	-	-	-	-
Vote 10 - Roads			142 729	41 166	4 891	8 313	11 861	4 813	2 999	-	-
10.1 - Roads and Transport			142 729	41 166	4 891	8 313	11 861	4 813	2 999	-	-
10.2 - Roads - Rietbron roads streets and public places			-	-	-	-	-	-	-	-	-
10.3 - Roads - Rietbron			-	-	-	-	-	-	-	-	-
Vote 11 - Water			9 665	15 649	4 443	13 999	10 988	5 499	8 649	-	-
11.1 - Water Services Authority			9 518	15 477	4 443	13 999	10 988	5 499	8 649	-	-
11.2 - Water - Rietbron			146	172	-	-	-	-	-	-	-
Vote 12 - Electricity			54	205	1 125	1 600	1 600	1 000	125	-	-
12.1 - Electricity - Other			54	205	1 125	1 600	1 600	1 000	125	-	-
12.2 - Electricity - Rietbron			-	-	-	-	-	-	-	-	-
12.3 - Streetlights - Rietbron			-	-	-	-	-	-	-	-	-
Vote 13 - Other			1 353	-	-	1 883	2 541	-	5 095	-	-
13.1 - Tourism, Promotion and Development			1 353	-	-	1 883	2 541	-	5 095	-	-
Total Revenue by Vote		2	315 325	196 508	117 942	153 300	176 989	115 618	147 200	106 780	112 015

DC10 Cadadu - Table A3 Budgeted Financial Performance (revenue and expenditure by municipal vote)A

DC10 Canada - Table A3 Budgeted Financial Performance (Revenue and Expenditure by municipal vote/A)										
Vote Description	Ref	2009/10	2010/11	2011/12	Current Year 2012/13			2013/14 Medium Term Revenue & Expenditure Framework		
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16
Expenditure by Vote										
Vote 1 - Executive and council	1	37 854	45 154	29 274	32 701	37 935	33 012	32 028	30 500	32 186
1.1 - Council's expenses		13 157	18 465	4 589	4 240	4 647	3 716	3 992	4 216	4 442
1.2 - Office of the speaker		1 267	1 521	1 558	1 732	1 879	1 720	1 666	1 588	1 680
1.3 - Office of the municipal manager		2 133	2 157	2 428	2 048	2 075	2 057	2 120	2 249	2 378
1.4 - Capacity building		2 260	3 855	1 976	1 947	2 634	2 301	1 982	890	943
1.5 - Performance management		1 092	1 887	631	1 404	1 588	973	1 288	1 053	1 117
1.6 - Mayoral committee		4 013	3 967	4 498	5 012	5 297	4 776	5 564	5 896	6 222
1.7 - Management - Finance and Corporate Services		1 282	1 297	1 433	1 613	1 637	1 545	1 714	1 821	1 928
1.8 - Management - Economic Development		2 664	5 021	5 166	5 676	8 791	7 305	4 295	3 958	4 172
1.9 - Management - Planning and Infr Development		5 116	1 765	1 399	2 100	2 124	1 519	2 009	2 124	2 239
1.10 - Other		4 870	5 219	5 596	6 930	7 261	7 100	7 399	6 706	7 062
Vote 2 - Finance and Corporate Services		27 189	28 297	53 314	34 229	37 037	31 889	34 941	34 379	36 246
2.1 - Financial Accounting Division		3 283	3 446	11 040	6 993	7 834	5 891	7 320	5 559	5 850
2.2 - Revenue Collection		1 410	720	23 491	1 211	1 262	1 221	881	937	994
2.3 - Payroll Administration		673	732	762	11	-	-	-	-	-
2.4 - Information Technology		1 956	2 167	2 133	2 898	3 010	2 789	3 500	4 085	4 369
2.5 - Pensioners Expenditure - Roadworks		3 240	3 214	3 867	3 545	3 545	3 240	3 631	3 810	4 003
2.6 - Security and Cleaning		1 083	1 046	1 103	1 302	1 314	1 177	1 381	1 458	1 536
2.7 - Finance Management and Support		536	915	716	2 044	2 085	1 295	2 031	2 162	2 293
2.8 - Public Relations		1 807	2 517	1 807	2 301	2 307	2 216	2 903	2 427	2 551
2.9 - People Management		1 882	2 045	1 921	2 048	2 268	1 968	2 458	2 523	2 660
2.10 - Other		11 318	11 494	6 475	11 876	13 413	12 092	10 837	11 418	11 990
Vote 3 - Planning and Infrastructure development		23 558	17 788	17 406	22 609	28 903	20 910	21 347	6 859	7 268
3.1 - GIS Specialist		851	626	348	436	443	395	462	491	521
3.2 - HOD - Planning Unit		693	526	90	736	806	117	816	869	922
3.3 - Project Management		1 869	4 801	10 126	11 472	12 721	8 354	10 809	1 924	2 038
3.4 - Local Economic Development		11 867	5 646	4 581	4 947	9 040	7 979	5 047	794	841
3.5 - Planning Unit		7 702	5 523	1 583	3 729	4 582	3 344	2 843	1 322	1 399
3.6 - Trade and Investment		-	-	-	547	558	-	585	624	662
3.7 - Planning and Infra - Admin Support		577	666	678	743	754	721	785	835	885
Vote 4 - Health		44 832	33 150	10 835	10 322	11 672	11 262	11 754	11 793	12 430
4.1 - Primary Health Care		35 924	22 190	-	-	-	-	-	-	-
4.2 - Environmental Health		7 695	8 388	8 932	9 745	9 785	9 491	10 982	11 080	11 676
4.3 - Environmental Health Management		735	512	542	577	587	571	673	714	754
4.4 - Clinics		478	2 060	1 361	-	1 300	1 200	100	-	-
Vote 5 - Community Services		81	1 908	3 803	6 132	7 756	6 956	800	-	-
5.1 - Cemeteries - Other		81	100	-	-	-	-	-	-	-
5.2 - Libraries		-	1 808	3 803	6 132	7 756	6 956	800	-	-
Vote 6 - Housing		1 694	1 151	439	1 245	1 262	647	994	420	446
6.1 - Housing Coordinator		1 689	1 145	439	1 245	1 262	647	994	420	446
6.2 - Housing Rietbron		5	6	-	-	-	-	-	-	-
Vote 7 - Public Safety		10 165	13 889	14 477	15 684	19 926	16 147	24 693	19 094	19 496
7.1 - Disaster Management		5 473	7 612	4 602	6 397	6 832	6 340	7 589	7 922	8 255
7.2 - Fire Services		4 692	6 277	9 875	9 287	13 095	9 807	17 104	11 173	11 241
Vote 8 - Sport and Recreation		2 170	993	1 036	300	462	462	300	300	300
8.1 - Sport grounds		2 143	993	1 036	300	462	462	300	300	300
8.2 - 2010 World Cup		26	-	-	-	-	-	-	-	-
Vote 9 - Waste Management		8	9	487	-	702	452	250	-	-
9.1 - Sanitation and Refuse - Rietbron		8	9	-	-	-	-	-	-	-
9.2 - Solid Waste		-	-	487	-	702	452	250	-	-
9.3 - Waste Water		-	-	-	-	-	-	-	-	-
Vote 10 - Roads		147 933	45 087	6 997	9 337	12 901	9 516	3 942	1 006	1 068
10.1 - Roads and Transport		147 402	44 211	6 970	9 337	12 901	9 516	3 942	1 006	1 068
10.2 - Roads - Rietbron roads streets and public places		507	877	27	-	-	-	-	-	-
10.3 - Roads - Rietbron		24	-	-	-	-	-	-	-	-
Vote 11 - Water		19 982	19 922	8 823	14 964	11 695	10 584	9 757	1 181	1 254
11.1 - Water Services Authority		19 932	19 823	8 823	14 964	11 695	10 584	9 757	1 181	1 254
11.2 - Water - Rietbron		50	99	-	-	-	-	-	-	-
Vote 12 - Electricity		4 854	274	1 117	900	1 185	1 060	125	-	-
12.1 - Electricity - Other		4 769	205	1 117	900	1 185	1 060	125	-	-
12.2 - Electricity - Rietbron		43	43	-	-	-	-	-	-	-
12.3 - Streetlights - Rietbron		42	26	-	-	-	-	-	-	-
Vote 13 - Other		9 337	3 947	5 008	4 878	5 555	4 091	6 269	1 248	1 322
13.1 - Tourism, Promotion and Development		9 337	3 947	5 008	4 878	5 555	4 091	6 269	1 248	1 322
Total Expenditure by Vote	2	329 657	211 568	153 015	153 299	176 990	146 987	147 200	106 780	112 015
Surplus/(Deficit) for the year	2	(14 331)	(15 060)	(35 073)	0	(0)	(31 369)	-	-	-

References

1. Insert 'Vote', e.g. Department, if different to standard structure
2. Must reconcile to Financial Performance ('Revenue and Expenditure by Standard Classification' and 'Revenue and Expenditure')
3. Assign share in 'associates' to relevant Vote

Table A4 - Budgeted Financial Performance (revenue and expenditure)

1. Total revenue is R147.2 million in 2013/14 and drops to R106.8 million in 2014/15 and then it escalates to R112.0 million by 2015/16.
2. Transfers recognised – operating; includes the local government equitable share and other operating grants from national and provincial government.

DC10 Cacadu - Table A4 Budgeted Financial Performance (revenue and expenditure)

Description		Ref	2009/10	2010/11	2011/12	Current Year 2012/13			2013/14 Medium Term Revenue & Expenditure Framework		
R thousand		1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16
Revenue By Source											
Property rates	2		174	367	-	-	-	-	-	-	-
Property rates - penalties & collection charges			-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	2		-	-	-	-	-	-	-	-	-
Service charges - water revenue	2		208	227	-	-	-	-	-	-	-
Service charges - sanitation revenue	2		25	29	-	-	-	-	-	-	-
Service charges - refuse revenue	2		-	-	-	-	-	-	-	-	-
Service charges - other			7	7							
Rental of facilities and equipment			991	1 115	1 107	1 120	1 120	1 100	1 150	1 200	1 300
Interest earned - external investments			30 818	22 987	17 159	16 924	16 924	15 100	10 400	9 000	7 600
Interest earned - outstanding debtors											
Dividends received											
Fines											
Licences and permits											
Agency services			30	33	21	25	25	25	27	28	30
Transfers recognised - operational			284 093	176 353	91 682	105 824	101 579	96 096	85 243	85 176	85 439
Other revenue	2		1 078	2 855	7 620	29 406	57 341	3 297	50 381	11 376	17 646
Gains on disposal of PPE			(2 099)	(7 466)	353						
Total Revenue (excluding capital transfers and contributions)			315 325	196 508	117 942	153 300	176 989	115 618	147 200	106 780	112 015
Expenditure By Type											
Employee related costs	2		30 428	26 245	32 981	34 048	46 456	38 367	45 020	47 883	50 753
Remuneration of councillors			4 830	4 900	5 264	6 199	5 338	5 325	5 683	6 053	6 423
Debt impairment	3		(582)	69	22 797	463	463	463	-	-	-
Depreciation & asset impairment	2		4 684	4 500	1 718	1 134	1 135	1 135	2 033	2 033	2 033
Finance charges			110	8	1	-	-	-	-	-	-
Bulk purchases	2		13	6	-	-	-	-	-	-	-
Other materials	8		-	-	-	-	-	-	-	-	-
Contracted services			3 173	3 242	2 674	4 205	4 705	4 425	5 370	6 041	6 418
Transfers and grants			232 432	117 509	33 058	51 040	22 197	19 197	26 372	19 025	19 525
Other expenditure	4, 5		54 568	55 088	54 522	56 211	96 696	78 075	62 722	25 745	26 862
Loss on disposal of PPE			-	-	-	-	-	-	-	-	-
Total Expenditure			329 657	211 568	153 015	153 299	176 990	146 987	147 200	106 780	112 015
Surplus/(Deficit)											
Transfers recognised - capital			(14 331)	(15 060)	(35 073)	0	(0)	(31 369)	-	-	-
Contributions recognised - capital	6		-	-	-	-	-	-	-	-	-
Contributed assets											
Surplus/(Deficit) after capital transfers & contributions			(14 331)	(15 060)	(35 073)	0	(0)	(31 369)	-	-	-
Taxation											
Surplus/(Deficit) after taxation			(14 331)	(15 060)	(35 073)	0	(0)	(31 369)	-	-	-
Attributable to minorities											
Surplus/(Deficit) attributable to municipality			(14 331)	(15 060)	(35 073)	0	(0)	(31 369)	-	-	-
Share of surplus/ (deficit) of associate	7										
Surplus/(Deficit) for the year			(14 331)	(15 060)	(35 073)	0	(0)	(31 369)	-	-	-

References

1. Classifications are revenue sources and expenditure type
2. Detail to be provided in Table SA1
3. Previously described as 'bad or doubtful debts' - amounts shown should reflect the change in the provision for debt impairment
4. Expenditure type components previously shown under repairs and maintenance should be allocated back to the originating expenditure group/item; e.g. employee costs
5. Repairs & maintenance detailed in Table A9 and Table SA34c
6. Contributions are funds provided by external organisations to assist with infrastructure development; e.g. developer contributions (detail to be provided in Table SA1)
7. Equity method

Table A5 - Budgeted Capital Expenditure by vote, standard classification and funding source

1. Table A5 is a breakdown of the capital programme in relation to capital expenditure by municipal vote (multi-year and single-year appropriations); capital expenditure by standard classification; and the funding sources necessary to fund the capital budget, including information on capital transfers from national and provincial departments.
2. The MFMA provides that a municipality may approve multi-year or single-year capital budget appropriations. R10 million of the total R12.3 million has been allocated to the relocation of the Cacadu District Municipality office. Another R15 million is budgeted on the two outer years.

DC10 Cacadu - Table A5 Budgeted Capital Expenditure by vote, standard classification and funding

Vote Description	Ref	2009/10	2010/11	2011/12	Current Year 2012/13			2013/14 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16
R thousand	1									
Capital expenditure - Vote										
Multi-year expenditure to be appropriated	2									
Vote 1 - Executive and council		-	-	-	10 000	15 000	15 000	10 000	10 000	5 000
Vote 2 - Finance and Corporate Services		-	-	-	2 000	2 000	2 000	-	-	-
Vote 3 - Planning and Infrastructure development		-	-	-	-	-	-	-	-	-
Vote 4 - Health		-	-	-	-	-	-	-	-	-
Vote 5 - Community Services		-	-	-	-	-	-	-	-	-
Vote 6 - Housing		-	-	-	-	-	-	-	-	-
Vote 7 - Public Safety		-	-	-	-	-	-	-	-	-
Vote 8 - Sport and Recreation		-	-	-	-	-	-	-	-	-
Vote 9 - Waste Management		-	-	-	-	-	-	-	-	-
Vote 10 - Roads		-	-	-	-	-	-	-	-	-
Vote 11 - Water		-	-	-	-	-	-	-	-	-
Vote 12 - Electricity		-	-	-	-	-	-	-	-	-
Vote 13 - Other		-	-	-	-	-	-	-	-	-
Vote 14 -		-	-	-	-	-	-	-	-	-
Vote 15 -		-	-	-	-	-	-	-	-	-
Capital multi-year expenditure sub-total	7	-	-	-	12 000	17 000	17 000	10 000	10 000	5 000
Single-year expenditure to be appropriated	2									
Vote 1 - Executive and council		237	1 718	691	1 996	1 996	1 996	735	-	-
Vote 2 - Finance and Corporate Services		1 388	1 896	667	1 057	1 064	1 064	660	-	-
Vote 3 - Planning and Infrastructure development		611	1 609	418	-	1	1	43	-	-
Vote 4 - Health		534	920	-	-	-	-	760	-	-
Vote 5 - Community Services		-	-	-	-	-	-	-	-	-
Vote 6 - Housing		9	-	-	-	-	-	-	-	-
Vote 7 - Public Safety		618	960	88	1 057	1 257	1 257	104	-	-
Vote 8 - Sport and Recreation		-	-	-	-	-	-	-	-	-
Vote 9 - Waste Management		-	-	-	-	-	-	-	-	-
Vote 10 - Roads		-	-	-	-	-	-	-	-	-
Vote 11 - Water		-	-	-	-	-	-	-	-	-
Vote 12 - Electricity		-	-	-	-	-	-	-	-	-
Vote 13 - Other		-	-	-	-	-	-	8	-	-
Vote 14 -		-	-	-	-	-	-	-	-	-
Vote 15 -		-	-	-	-	-	-	-	-	-
Capital single-year expenditure sub-total		3 397	7 103	1 864	4 110	4 318	4 318	2 310	-	-
Total Capital Expenditure - Vote		3 397	7 103	1 864	16 110	21 318	21 318	12 310	10 000	5 000
Capital Expenditure - Standard										
Governance and administration		1 625	3 614	1 358	15 053	20 060	20 060	11 395	10 000	5 000
Executive and council		237	1 718	691	11 996	16 996	16 996	10 735	10 000	5 000
Budget and treasury office		1 388	1 990	647	2 921	2 928	2 928	588	-	-
Corporate services		-	506	20	136	136	136	72	-	-
Community and public safety		1 161	1 880	88	1 057	1 257	1 257	864	-	-
Community and social services		-	-	-	-	-	-	-	-	-
Sport and recreation		-	-	-	-	-	-	-	-	-
Public safety		618	960	88	1 057	1 257	1 257	104	-	-
Housing		9	-	-	-	-	-	-	-	-
Health		534	920	-	-	-	-	760	-	-
Economic and environmental services		611	1 609	418	-	1	1	43	-	-
Planning and development		611	1 609	418	-	1	1	43	-	-
Road transport		-	-	-	-	-	-	-	-	-
Environmental protection		-	-	-	-	-	-	-	-	-
Trading services		-	-	-	-	-	-	-	-	-
Electricity		-	-	-	-	-	-	-	-	-
Water		-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-
Waste management		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	8	-	-
Total Capital Expenditure - Standard	3	3 397	7 103	1 864	16 110	21 318	21 318	12 310	10 000	5 000
Funded by:										
National Government		-	-	-	-	-	-	-	-	-
Provincial Government		-	-	-	-	-	-	-	-	-
District Municipality		-	-	-	-	-	-	-	-	-
Other transfers and grants		-	-	-	-	-	-	-	-	-
Transfers recognised - capital	4	-	-	-	-	-	-	-	-	-
Public contributions & donations	5	-	-	-	-	-	-	-	-	-
Borrowing	6	-	-	-	-	-	-	-	-	-
Internally generated funds		3 397	7 103	1 864	16 110	21 318	21 318	12 310	10 000	5 000
Total Capital Funding	7	3 397	7 103	1 864	16 110	21 318	21 318	12 310	10 000	5 000

References

- Municipalities may choose to appropriate for capital expenditure for three years or for one year (if one year appropriation projected expenditure required for yr2 and yr3).
- Include capital component of PPP unitary payment. Note that capital transfers are only appropriated to municipalities for the budget year
- Capital expenditure by standard classification must reconcile to the appropriations by vote
- Must reconcile to supporting table SA20 and to Budgeted Financial Performance (revenue and expenditure)
- Must reconcile to Budgeted Financial Performance (revenue and expenditure)
- Include finance leases and PPP capital funding component of unitary payment - total borrowing/repayments to reconcile to changes in Table SA17
- Total Capital Funding must balance with Total Capital Expenditure
- Include any capitalised interest (MFMA section 46) as part of relevant capital budget

DC10 Cacadu - Table A5 Budgeted Capital Expenditure by vote, standard classification and funding

Vote Description	Ref	2009/10	2010/11	2011/12	Current Year 2012/13			2013/14 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16
R thousand	1									
Capital expenditure - Municipal Vote										
Multi-year expenditure appropriation	2									
Vote 1 - Executive and council		-	-	-	10 000	15 000	15 000	10 000	10 000	5 000
1.1 - Council's expenses								-	-	-
1.2 - Office of the speaker								-	-	-
1.3 - Office of the municipal manager					10 000	15 000	15 000	10 000	10 000	5 000
1.4 - Capacity building								-	-	-
1.5 - Performance management								-	-	-
1.6 - Mayoral committee								-	-	-
1.7 - Management - Finance and Corporate Services								-	-	-
1.8 - Management - Economic Development								-	-	-
1.9 - Management - Planning and Infr Development								-	-	-
1.10 - Other								-	-	-
Vote 2 - Finance and Corporate Services		-	-	-	2 000	2 000	2 000	-	-	-
2.1 - Financial Accounting Division								-	-	-
2.2 - Revenue Collection								-	-	-
2.3 - Payroll Administration								-	-	-
2.4 - Information Technology								-	-	-
2.5 - Pensioners Expenditure - Roadworks								-	-	-
2.6 - Security and Cleaning								-	-	-
2.7 - Finance Management and Support								-	-	-
2.8 - Public Relations								-	-	-
2.9 - People Management								-	-	-
2.10 - Other					2 000	2 000	2 000	-	-	-
Vote 3 - Planning and Infrastructure development		-	-	-	-	-	-	-	-	-
3.1 - GIS Specialist								-	-	-
3.2 - HOD - Planning Unit								-	-	-
3.3 - Project Management								-	-	-
3.4 - Local Economic Development								-	-	-
3.5 - Planning Unit								-	-	-
3.6 - Trade and Investment								-	-	-
3.7 - Planning and Infra - Admin Support								-	-	-
Vote 4 - Health		-	-	-	-	-	-	-	-	-
4.1 - Primary Health Care								-	-	-
4.2 - Environmental Health								-	-	-
4.3 - Environmental Health Management								-	-	-
4.4 - Clinics								-	-	-
Vote 5 - Community Services		-	-	-	-	-	-	-	-	-
5.1 - Cemeteries - Other								-	-	-
5.2 - Libraries								-	-	-
Vote 6 - Housing		-	-	-	-	-	-	-	-	-
6.1 - Housing Coordinator								-	-	-
6.2 - Housing Rietbron								-	-	-
Vote 7 - Public Safety		-	-	-	-	-	-	-	-	-
7.1 - Disaster Management								-	-	-
7.2 - Fire Services								-	-	-
Vote 8 - Sport and Recreation		-	-	-	-	-	-	-	-	-
8.1 - Sport grounds								-	-	-
8.2 - 2010 World Cup								-	-	-
Vote 9 - Waste Management		-	-	-	-	-	-	-	-	-
9.1 - Sanitation and Refuse - Rietbron								-	-	-
9.2 - Solid Waste								-	-	-
9.3 - Waste Water								-	-	-
Vote 10 - Roads		-	-	-	-	-	-	-	-	-
10.1 - Roads and Transport								-	-	-
10.2 - Roads - Rietbron roads streets and public places								-	-	-
10.3 - Roads - Rietbron								-	-	-
Vote 11 - Water		-	-	-	-	-	-	-	-	-
11.1 - Water Services Authority								-	-	-
11.2 - Water - Rietbron								-	-	-
Vote 12 - Electricity		-	-	-	-	-	-	-	-	-
12.1 - Electricity - Other								-	-	-
12.2 - Electricity - Rietbron								-	-	-
12.3 - Streetlights - Rietbron								-	-	-
Vote 13 - Other		-	-	-	-	-	-	-	-	-
13.1 - Tourism, Promotion and Development								-	-	-
Capital multi-year expenditure sub-total		-	-	-	12 000	17 000	17 000	10 000	10 000	5 000

Explanatory notes to Table A6 - Budgeted Financial Position

- 1 Table A6 is consistent with international standards of good financial management practice, and improves understandability for councilors and management of the impact of the budget on the statement of financial position (balance sheet).
2. This format of presenting the statement of financial position is aligned to GRAP1, which is generally aligned to the international version which presents Assets less Liabilities as “accounting” Community Wealth. The order of items within each group illustrates items in order of liquidity; i.e. assets readily converted to cash, or liabilities immediately required to be met from cash, appear first.
3. Table A6 is supported by an extensive table of notes (SA3) which provides a detailed analysis of the major components of a number of items, including:
 - Call investments deposits;
 - Consumer debtors;
 - Property, plant and equipment;
 - Trade and other payables;
 - Provisions non current;
 - Changes in net assets; and
 - Reserves

DC10 Cacadu - Table A6 Budgeted Financial Position

DC 10 Canada - Table A6 Budgeted Financial Position										
Description	Ref	2009/10	2010/11	2011/12	Current Year 2012/13			2013/14 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16
R thousand										
ASSETS										
Current assets										
Cash										
Call investment deposits	1	366 704	305 968	268 613	209 405	209 405	204 824	154 442	143 066	125 420
Consumer debtors	1.	2 913	2 808	2 109	-	-	-	-	-	-
Other debtors										
Current portion of long-term receivables										
Inventory	2									
Total current assets		369 618	308 776	270 722	209 405	209 405	204 824	154 442	143 066	125 420
Non current assets										
Long-term receivables										
Investments										
Investment property		13 171	14 254	14 526	14 526	14 526	14 526	14 526	14 526	14 526
Investment in Associate										
Property, plant and equipment	3	74 604	68 445	68 520	91 878	97 084	88 703	98 980	106 947	109 913
Agricultural										
Biological										
Intangible		87	87	87	87	87	87	87	87	87
Other non-current assets										
Total non current assets		87 861	82 785	83 133	106 490	111 697	103 316	113 592	121 559	124 526
TOTAL ASSETS		457 479	391 561	353 855	315 895	321 102	308 139	268 034	264 625	249 946
LIABILITIES										
Current liabilities										
Bank overdraft	1									
Borrowing	4	87	22	-	-	-	-	-	-	-
Consumer deposits										
Trade and other payables	4	191 059	62 231	46 149	37 307	32 767	32 767	24 017	26 050	28 083
Provisions										
Total current liabilities		191 147	62 253	46 149	37 307	32 767	32 767	24 017	26 050	28 083
Non current liabilities										
Borrowing		109	22	-	-	-	-	-	-	-
Provisions		51 158	55 770	54 374	55 770	55 770	54 374	54 374	54 374	54 374
Total non current liabilities		51 267	55 792	54 374	55 770	55 770	54 374	54 374	54 374	54 374
TOTAL LIABILITIES		242 414	118 046	100 523	93 077	88 537	87 141	78 391	80 425	82 458
NET ASSETS	5	215 065	273 515	253 332	222 818	232 565	220 998	189 643	184 200	167 488
COMMUNITY WEALTH/EQUITY										
Accumulated Surplus/(Deficit)		140 327	195 208	175 561	144 511	154 258	143 227	111 872	106 430	89 717
Reserves	4	74 738	78 307	77 771	78 307	78 307	77 771	77 771	77 771	77 771
Minorities' interests										
TOTAL COMMUNITY WEALTH/EQUITY	5	215 065	273 515	253 332	222 818	232 565	220 998	189 643	184 200	167 488

References

1. Detail to be provided in Table SA3
2. Include completed low cost housing to be transferred to beneficiaries within 12 months
3. Include 'Construction-work-in-progress' (disclosed separately in annual financial statements)
4. Detail to be provided in Table SA3. Includes reserves to be funded by statute.
5. Net assets must balance with Total Community Wealth/Equity

DC10 Cacadu - Supporting Table SA3 Supporting detail to 'Budgeted Financial Position'

2010 Canada - Supporting Table C-6: Supporting detail to Budgetary Financial Position										
Description	Ref	2009/10	2010/11	2011/12	Current Year 2012/13			2013/14 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16
R thousand										
ASSETS										
Call investment deposits										
Call deposits < 90 days		21 005	4 588	6	4 588	4 588	6	6	6	6
Other current investments > 90 days		345 700	301 380	268 607	204 817	204 817	204 817	154 436	143 060	125 414
Total Call investment deposits	2	366 704	305 968	268 613	209 405	209 405	204 824	154 442	143 066	125 420
Consumer debtors										
Consumer debtors		14 294	14 126	34 260	-	-	-	-	-	-
Less: Provision for debt impairment		(11 381)	(11 319)	(32 151)	-	-	-	-	-	-
Total Consumer debtors	2	2 913	2 808	2 109	-	-	-	-	-	-
Debt impairment provision										
Balance at the beginning of the year		12 921	11 382	11 319	-	-	-	-	-	-
Contributions to the provision		(1 539)	(63)	22 016	-	-	-	-	-	-
Bad debts written off		-	-	(1 184)	-	-	-	-	-	-
Balance at end of year		11 382	11 319	32 151	-	-	-	-	-	-
Property, plant and equipment (PPE)										
PPE at cost/valuation (excl. finance leases)		101 697	92 640	88 585	93 012	98 219	109 903	122 212	132 212	137 212
Leases recognised as PPE	3	-	-	-	-	-	-	-	-	-
Less: Accumulated depreciation		27 094	24 195	20 064	1 134	1 135	21 199	23 232	25 266	27 299
Total Property, plant and equipment (PPE)	2	74 604	68 445	68 520	91 878	97 084	88 703	98 980	106 947	109 913
LIABILITIES										
Current liabilities - Borrowing										
Short term loans (other than bank overdraft)		-	-	-	-	-	-	-	-	-
Current portion of long-term liabilities		87	22	-	-	-	-	-	-	-
Total Current liabilities - Borrowing		87	22	-	-	-	-	-	-	-
Trade and other payables										
Trade and other creditors		27 891	19 797	17 013	21 984	21 984	21 984	24 017	26 050	28 083
Unspent conditional transfers		167 521	46 823	30 687	15 323	10 783	10 783	-	-	-
VAT		(4 352)	(4 389)	(1 551)	-	-	-	-	-	-
Total Trade and other payables	2	191 059	62 231	46 149	37 307	32 767	32 767	24 017	26 050	28 083
Non current liabilities - Borrowing										
Borrowing	4	-	-	-	-	-	-	-	-	-
Finance leases (including PPP asset element)		109	22	-	-	-	-	-	-	-
Total Non current liabilities - Borrowing		109	22	-	-	-	-	-	-	-
Provisions - non-current										
Retirement benefits		51 158	55 770	54 374	55 770	55 770	54 374	54 374	54 374	54 374
List other major provision items										
Refuse landfill site rehabilitation										
Other										
Total Provisions - non-current		51 158	55 770	54 374	55 770	55 770	54 374	54 374	54 374	54 374
CHANGES IN NET ASSETS										
Accumulated Surplus/(Deficit)										
Accumulated Surplus/(Deficit) - opening balance		150 055	211 127	210 635	144 511	154 258	174 596	111 872	106 430	89 717
GRAP adjustments		4 603	(858)	-				-	-	-
Restated balance		154 658	210 269	210 635	144 511	154 258	174 596	111 872	106 430	89 717
Surplus/(Deficit)		(14 331)	(15 060)	(35 073)	0	(0)	(31 369)	-	-	-
Appropriations to Reserves										
Transfers from Reserves										
Depreciation offsets										
Other adjustments										
Accumulated Surplus/(Deficit)	1	140 327	195 208	175 561	144 511	154 258	143 227	111 872	106 430	89 717
Reserves										
Housing Development Fund										
Capital replacement										
Self-insurance										
Other reserves										
Revaluation		74 738	78 307	77 771	78 307	78 307	77 771	77 771	77 771	77 771
Total Reserves	2	74 738	78 307	77 771	78 307	78 307	77 771	77 771	77 771	77 771
TOTAL COMMUNITY WEALTH/EQUITY	2	215 065	273 515	253 332	222 818	232 565	220 998	189 643	184 200	167 488

Total capital expenditure includes expenditure on nationally significant priorities:

Provision of basic services										
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Explanatory notes to Table A7 - Budgeted Cash Flow Statement

1. The budgeted cash flow statement is the first measurement in determining if the budget is funded.
2. It shows the expected level of cash in-flow versus cash out-flow that is likely to result from the implementation of the budget.

DC10 Cacadu - Table A7 Budgeted Cash Flows

DC10 Canada - Table A7: Budgeted Cash Flows										
Description	Ref	2009/10	2010/11	2011/12	Current Year 2012/13			2013/14 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16
R thousand										
CASH FLOW FROM OPERATING ACTIVITIES										
Receipts										
Ratepayers and other		2 513	4 634		29 891	29 891	4 422	51 558	12 604	18 976
Government - operating	1	383 403	246 487		106 484	106 484	96 096	85 243	85 176	85 439
Government - capital	1	-	-		-	-	-	-	-	-
Interest		30 818	22 987		16 924	16 924	15 100	10 400	9 000	7 600
Dividends		-	-		-	-	-	-	-	-
Payments										
Suppliers and employees		(101 276)	(96 857)		(114 425)	(126 833)	(53 797)	(69 819)	(17 538)	(22 509)
Finance charges		(110)	(8)		-	-	-	-	-	-
Transfers and Grants	1	(288 995)	(180 287)		(37 740)	(70 368)	(92 055)	(84 098)	(85 176)	(85 439)
NET CASH FROM/(USED) OPERATING ACTIVITIES		26 353	(3 044)	-	1 134	(43 902)	(30 234)	(6 716)	4 066	4 066
CASH FLOWS FROM INVESTING ACTIVITIES										
Receipts										
Proceeds on disposal of PPE		(2 099)	(7 466)		-	-	-	-	-	-
Decrease (Increase) in non-current debtors		-	-		-	-	-	-	-	-
Decrease (increase) other non-current receivables		-	-		-	-	-	-	-	-
Decrease (increase) in non-current investments		-	-		-	-	-	-	-	-
Payments										
Capital assets		(3 397)	(7 103)		(16 110)	(21 318)	(21 318)	12 310	10 000	5 000
NET CASH FROM/(USED) INVESTING ACTIVITIES		(5 496)	(14 569)	-	(16 110)	(21 318)	(21 318)	12 310	10 000	5 000
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Short term loans										
Borrowing long term/refinancing										
Increase (decrease) in consumer deposits										
Payments										
Repayment of borrowing										
NET CASH FROM/(USED) FINANCING ACTIVITIES		-	-	-	-	-	-	-	-	-
NET INCREASE/ (DECREASE) IN CASH HELD										
Cash/cash equivalents at the year begin:	2	20 857	(17 613)	-	(14 976)	(65 220)	(51 552)	5 593	14 066	9 066
Cash/cash equivalents at the year end:	2	363 453	384 310	366 697	312 462	312 462	312 462	260 910	266 503	280 570
		384 310	366 697	366 697	297 486	247 242	260 910	266 503	280 570	289 636

References

1. Local/District municipalities to include transfers from/to District/Local Municipalities
2. Cash equivalents includes investments with maturities of 3 months or less

Table A8 - Cash Backed Reserves/Accumulated Surplus Reconciliation

1. The cash backed reserves/accumulated surplus reconciliation is aligned to the requirements of MFMA Circular 42 – Funding a Municipal Budget.
2. In essence the table evaluates the funding levels of the budget by firstly forecasting the cash and investments at year end and secondly reconciling the available funding to the liabilities/commitments that exist.

DC10 Cacadu - Table A8 Cash backed reserves/accumulated surplus reconciliation

Description		Ref	2009/10	2010/11	2011/12	Current Year 2012/13			2013/14 Medium Term Revenue & Expenditure Framework		
R thousand			Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16
Cash and investments available											
Cash/cash equivalents at the year end		1	384 310	366 697	366 697	297 486	247 242	260 910	266 503	280 570	289 636
Other current investments > 90 days			(17 606)	(60 729)	(98 083)	(88 081)	(37 837)	(56 087)	(112 061)	(137 504)	(164 216)
Non current assets - Investments		1	-	-	-	-	-	-	-	-	-
Cash and investments available:			366 704	305 968	268 613	209 405	209 405	204 824	154 442	143 066	125 420
Application of cash and investments											
Unspent conditional transfers			167 521	46 823	30 687	15 323	10 783	10 783	-	-	-
Unspent borrowing			-	-	-	-	-	-	-	-	-
Statutory requirements		2									
Other working capital requirements		3	24 978	16 989	17 013	21 984	21 984	21 984	24 017	26 050	28 083
Other provisions											
Long term investments committed		4	-	-	-	-	-	-	-	-	-
Reserves to be backed by cash/investments		5	61 158	70 770	69 374	70 770	70 770	69 374	69 374	69 374	69 374
Total Application of cash and investments:			253 657	134 583	117 074	108 077	103 537	102 141	93 391	95 425	97 458
Surplus(shortfall)			113 048	171 385	151 539	101 328	105 868	102 683	61 051	47 642	27 962

References

1. Must reconcile with Budgeted Cash Flows
2. For example: VAT, taxation
3. Council approval for policy required - include sufficient working capital (e.g. allowing for a % of current debtors > 90 days as uncollectable)
4. For example: sinking fund requirements for borrowing
5. Council approval required for each reserve created and basis of cash backing of reserves

Explanatory notes to Table A10 - Basic Service Delivery Measurement

1. Table A10 provides an overview of service delivery levels, including backlogs (below minimum service level), for each of the main services.
2. Cacadu District Municipality served the DMA area, which subsequently was transferred to the local municipalities, as from 01 July 2011.

DC10 Cacadu - Table A10 Basic service delivery measurement

Description	Ref	2009/10	2010/11	2011/12	Current Year 2012/13			2013/14 Medium Term Revenue & Expenditure Framework		
		Outcome	Outcome	Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16
Household service targets	1									
Water:										
Piped water inside dwelling										
Piped water inside yard (but not in dwelling)										
Using public tap (at least min.service level)	2									
Other water supply (at least min.service level)	4									
Minimum Service Level and Above sub-total		-	-	-	-	-	-	-	-	-
Using public tap (< min.service level)	3									
Other water supply (< min.service level)	4									
No water supply										
Below Minimum Service Level sub-total		-	-	-	-	-	-	-	-	-
Total number of households	5	-	-	-	-	-	-	-	-	-
Sanitation/sewerage:										
Flush toilet (connected to sewerage)										
Flush toilet (with septic tank)										
Chemical toilet										
Pit toilet (ventilated)										
Other toilet provisions (> min.service level)										
Minimum Service Level and Above sub-total		-	-	-	-	-	-	-	-	-
Bucket toilet										
Other toilet provisions (< min.service level)										
No toilet provisions										
Below Minimum Service Level sub-total		-	-	-	-	-	-	-	-	-
Total number of households	5	-	-	-	-	-	-	-	-	-
Energy:										
Electricity (at least min.service level)										
Electricity - prepaid (min.service level)										
Minimum Service Level and Above sub-total		-	-	-	-	-	-	-	-	-
Electricity (< min.service level)										
Electricity - prepaid (< min. service level)										
Other energy sources										
Below Minimum Service Level sub-total		-	-	-	-	-	-	-	-	-
Total number of households	5	-	-	-	-	-	-	-	-	-
Refuse:										
Removed at least once a week										
Minimum Service Level and Above sub-total		-	-	-	-	-	-	-	-	-
Removed less frequently than once a week										
Using communal refuse dump										
Using own refuse dump										
Other rubbish disposal										
No rubbish disposal										
Below Minimum Service Level sub-total		-	-	-	-	-	-	-	-	-
Total number of households	5	-	-	-	-	-	-	-	-	-
Households receiving Free Basic Service	7									
Water (6 kilolitres per household per month)										
Sanitation (free minimum level service)										
Electricity/other energy (50kwh per household per month)										
Refuse (removed at least once a week)										
Cost of Free Basic Services provided (R'000)	8									
Water (6 kilolitres per household per month)		16	17							
Sanitation (free sanitation service)										
Electricity/other energy (50kwh per household per month)		51	55							
Refuse (removed once a week)										
Total cost of FBS provided (minimum social package)		67	72	-	-	-	-	-	-	-
Highest level of free service provided										
Property rates (R value threshold)		15	15							
Water (kilolitres per household per month)		6	6							
Sanitation (kilolitres per household per month)										
Sanitation (Rand per household per month)										
Electricity (kwh per household per month)		50	50							
Refuse (average litres per week)										
Revenue cost of free services provided (R'000)	9									
Property rates (R15 000 threshold rebate)		4	4							
Property rates (other exemptions, reductions and rebates)		2 539	2 536							
Water		16	17							
Sanitation										
Electricity/other energy		51	55							
Refuse										
Municipal Housing - rental rebates										
Housing - top structure subsidies										
Other										
Total revenue cost of free services provided (total social package)	6	2 610	2 612	-	-	-	-	-	-	-

References

1. Include services provided by another entity; e.g. Eskom
2. Stand distance <= 200m from dwelling
3. Stand distance > 200m from dwelling
4. Borehole, spring, rain-water tank etc.
5. Must agree to total number of households in municipal area
6. Include value of subsidy provided by municipality above provincial subsidy level
7. Show number of households receiving at least these levels of services completely free
8. Must reflect the cost to the municipality of providing the Free Basic Service

PART 2

SUPPORTING DOCUMENTATION

CHAPTER 5



Overview Of The Annual Budget Process

CHAPTER 5

Overview of the annual budget process

Section 53 of the MFMA requires the Mayor of the municipality to provide general political guidance in the budget process and the setting of priorities that must guide the preparation of the budget. In addition Chapter 2 of the Municipal Budget and Reporting Regulations states that the Mayor of the municipality must establish a Budget Steering Committee to provide technical assistance to the Mayor in discharging the responsibilities set out in section 53 of the Act.

The Budget Steering Committee consists of the Municipal Manager and senior officials of the municipality meeting under the chairpersonship of the MMC for Finance.

The primary aims of the Budget Steering Committee are to ensure:

- that the process followed to compile the budget complies with legislation and good budget practices;
- that there is proper alignment between the policy and service delivery priorities set out in the CDM'S IDP and the budget, taking into account the need to protect the financial sustainability of municipality;
- that the municipality's revenue and tariff setting strategies ensure that the cash resources needed to deliver services are available; and
- that the various spending priorities of the different municipal departments are properly evaluated and prioritised in the allocation of resources.

Budget Process Overview

In terms of section 21 of the MFMA the Mayor is required to table in Council ten months before the start of the new financial year (i.e. in August 2012) a time schedule that sets out the process to prepare the new IDP and the budget.

The Mayor tabled in Council the required IDP and budget time schedule on 27 March 2013. Key dates applicable to the process were:

- | | | |
|---|------------|---|
| • | 08/03/2013 | Budget Steering Committee meeting |
| • | 13/03/2013 | Mayco to approve draft budget |
| • | 27/03/2013 | Council to approve draft budget |
| • | 01/04/2013 | Public participation process |
| • | 21/04/2013 | Public participation ends |
| • | 15/05/2013 | Special Mayco to approve final budget |
| • | 29/05/2013 | Special council to approve final budget |
| • | 01/06/2013 | Submit to Treasury |

There were no deviations from the key dates set out in the Budget Time Schedule tabled in Council.

IDP and Service Delivery and Budget Implementation Plan

The CDM IDP is its principal strategic planning instrument, which directly guides and informs its planning, budget, management and development actions. This framework is rolled out into objectives, key performance indicators and targets for implementation which directly inform the Service Delivery and Budget Implementation Plan. The Process Plan applicable to the new 5-year IDP included the following key processes and deliverables:

- Registration of local municipality and community needs;
- Compilation of departmental business plans including key performance indicators and targets;
- Financial planning and budgeting process;
- Public participation process;
- Compilation of the SDBIP, and
- Review of the performance management and monitoring processes.

The IDP has been taken into a business and financial planning process leading up to the new 5-year IDP which commenced with the 2012/2013 MTREF and is reviewed annually. The business planning process has been refined to align the IDP to the key national and provincial priorities and current economic circumstances.

With the compilation of the new 5-year IDP, each department/function had to review the business planning process, including the setting of priorities and targets after reviewing the performance against the previous 5-year Departmental Service Delivery and Budget Implementation Plan. Business planning links back to priority needs and master planning, and essentially informed the detail operating budget appropriations and three-year capital programme.

Financial Modelling and Key Planning Drivers

As part of the compilation of the 2013/14 MTREF, extensive financial modelling was undertaken to ensure affordability and long-term financial sustainability. The following key factors and planning strategies have informed the compilation of the 2013/14 MTREF:

- Dependence on grant funding
- Dependence on interest income
- Consequences of the utilisation of the accumulated surplus
- Policy priorities and strategic objectives
- Economic climate and trends (i.e. inflation, Eskom increases, household debt)
- Performance trends
- The approved 2012/13 adjustments budget and performance against the SDBIP
- Cash Flow Management Strategy
- Investment possibilities
- Improved and sustainable service delivery.

In addition to the above, the strategic guidance given in National Treasury's MFMA Circulars 51, 54, 58 and 66 has been taken into consideration in the planning and prioritisation process.

Community Consultation

The draft 2013/14 MTREF as tabled before Council on 27 March 2012 for community consultation was published on the municipality's website, and hard copies were made available in the District, municipal notice boards and various libraries. The opportunity to give electronic feedback was also communicated on the CDM website.

All documents in the appropriate format (electronic and printed) were provided to National Treasury, and other national and provincial departments in accordance with section 23 of the MFMA, to provide an opportunity for them to make inputs.

Submissions received during the community consultation process and additional information regarding revenue and expenditure and individual capital projects were addressed, and where relevant considered as part of the finalisation of the 2013/14 MTREF. Feedback and responses to the submissions received are available on request.

CHAPTER 6



Overview Of Alignment Of The Annual Budget With The IDP

CHAPTER 6

Overview of alignment of annual budget with IDP

The Constitution mandates local government with the responsibility to exercise local developmental and cooperative governance. The eradication of imbalances in South African society can only be realized through a credible integrated developmental planning process.

Municipalities in South Africa need to utilise integrated development planning as a method to plan future development in their areas and so find the best solutions to achieve sound long-term development goals. A municipal IDP provides a five year strategic programme of action aimed at setting short, medium and long term strategic and budget priorities to create a development platform, which correlates with the term of office of the political incumbents. The plan aligns the resources and the capacity of a municipality to its overall development aims and guides the municipal budget. An IDP is therefore a key instrument which municipalities use to provide vision, leadership and direction to all those that have a role to play in the development of a municipal area. The IDP enables municipalities to make the best use of scarce resources and speed up service delivery.

Integrated developmental planning in the South African context is amongst others, an approach to planning aimed at involving the municipality and the community to jointly find the best solutions towards sustainable development. Furthermore, integrated development planning provides a strategic environment for managing and guiding all planning, development and decision making in the municipality.

It is important that the IDP developed by municipalities correlate with National and Provincial intent. It must aim to co-ordinate the work of local and other spheres of government in a coherent plan to improve the quality of life for all the people living in that area. Applied to the CDM, issues of national and provincial importance should be reflected in the IDP of the municipality. A clear understanding of such intent is therefore imperative to ensure that CDM strategically complies with the key national and provincial priorities.

The aim of this revision cycle was to develop and coordinate a coherent plan to improve the quality of life for all the people living in the area, also reflecting issues of national and provincial importance. One of the key objectives is therefore to ensure that there exists alignment between national and provincial priorities, policies and strategies and the CDM response to these requirements.

The ten Strategic Priorities are conceptualized and summarized as follows

1. Speeding up growth and transforming the economy to create decent work and sustainable livelihoods
2. Massive program to build economic and social infrastructure
3. Comprehensive rural development strategy linked to land and agrarian reform and food security
4. Strengthen the skills and human resource base
5. Improve the health profile of all South Africans
6. Intensify the fight against crime and corruption
7. Build cohesive, caring and sustainable communities

8. Pursuing African advancement and enhanced international cooperation
9. Sustainable Resource Management and Use
10. Building a developmental state including improvement of public services and strengthening democratic institutions

The Constitution requires local government to relate its management, budgeting and planning functions to its objectives. This gives a clear indication of the intended purposes of municipal integrated development planning. Legislation stipulates clearly that a municipality must not only give effect to its IDP, but must also conduct its affairs in a manner which is consistent with its IDP. The following table highlights the IDP's five strategic objectives for the 2013/14 MTREF and further planning refinements that have directly informed the compilation of the budget:

IDP Strategic Objectives

2012/13 Financial Year	2012/13 MTREF
1. Municipal transformation and organisation development	1. Municipal transformation and organisation development
2. Basic service delivery	2. Basic service delivery
3. Local Economic Development	3. Local Economic Development
4. Municipal Financial viability and Management	4. Municipal Financial viability and Management
5. Good Governance and Public Participation	5. Good Governance and Public Participation

In order to ensure integrated and focused service delivery between all spheres of government it was important for the CDM to align its budget priorities with that of national and provincial government. All spheres of government place a high priority on infrastructure development, economic development and job creation, efficient service delivery, poverty alleviation and building sound institutional arrangements.

Local priorities were identified as part of the IDP review process which is directly aligned to that of the national and provincial priorities. The key performance areas can be summarised as follows against the five strategic objectives:

1. Infrastructure Investment
2. Capacity Building and Support
3. Economic Development
4. Community Services
5. Institutional Development

The 2013/14 MTREF has therefore been directly informed by the new IDP process and the following tables provide a reconciliation between the IDP strategic objectives and operating revenue, operating expenditure and capital expenditure.

Table SA4 - Reconciliation between the IDP strategic objectives and budgeted revenue

DC10 Cacadu - Supporting Table SA4 Reconciliation of IDP strategic objectives and budget (revenue)

DC to Cacau - Supporting Table SA4 Reconciliation of IDP Strategic Objectives and Budget (Revenue)												
Strategic Objective	Goal	Goal Code	Ref	2009/10	2010/11	2011/12	Current Year 2012/13			2013/14 Medium Term Revenue & Expenditure Framework		
				Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16
R thousand												
CAPACITY BUILDING AND SUPPORT TO LM'S				137 555	119 180	85 724	95 524	100 067	96 293	98 170	95 782	94 747
COMMUNITY SERVICES				6 466	6 453	16 685	9 532	16 858	6 956	14 482	10 999	17 268
ECONOMIC DEVELOPMENT				9 985	2 508	2 859	9 833	17 658	50	11 325	-	-
INFRASTRUCTURE INVESTMENTS				161 319	68 368	12 674	38 411	42 406	12 318	23 223	-	-
						</						

References

1. Total revenue must reconcile to Table A4 Budgeted Financial Performance (revenue and expenditure)

DC10 Cacadu - Supporting Table SA5 Reconciliation of IDP strategic objectives and budget (operating expenditure)

Table based on supporting table and Recommendation 6.1: Strategic Objectives and Budget (operating expenditure)												
Strategic Objective	Goal	Goal Code	Ref	2009/10	2010/11	2011/12	Current Year 2012/13			2013/14 Medium Term Revenue & Expenditure Framework		
				Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16
R thousand												
CAPACITY BUILDING AND SUPPORT TO LMS				96 772	83 173	82 587	56 813	61 535	53 620	59 044	58 217	61 432
COMMUNITY SERVICES				22 956	29 922	30 151	35 521	43 092	38 004	39 953	32 603	33 700
ECONOMIC DEVELOPMENT				23 859	14 614	9 590	16 047	23 943	19 376	16 196	6 623	6 996
INFRASTRUCTURE INVESTMENTS				186 069	83 860	30 688	44 918	48 420	35 987	32 007	9 337	9 886

DC10 Cacadu - Supporting Table SA6 Reconciliation of IDP strategic objectives and budget (capital expenditure)

Table 6:2013/14 Supporting Facts and Recommendations for Strategic Objectives and Budget (Capital Expenditure)												
Strategic Objective	Goal	Goal Code	Ref	2009/10	2010/11	2011/12	Current Year 2012/13			2013/14 Medium Term Revenue & Expenditure Framework		
				Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16
R thousand												
Not linked to IDP strategic objectives due to the nature of the entity - no infrastructural assets		A		3 397	7 103	1 864	16 110	21 318	21 318	12 310	10 000	5 000
		B										
		C										
		D										
		E										
		F										
		G										
		H										
		I										
		J										
		K										
		L										
		M										
		N										
		O										
		P										
Allocations to other priorities			3									
Total Capital Expenditure			1	3 397	7 103	1 864	16 110	21 318	21 318	12 310	10 000	5 000

References

1. Total capital expenditure must reconcile to Budgeted Capital Expenditure
2. Goal code must be used on Table SA36

DC10 Cacadu - Supporting Table SA7 Measureable performance objectives

Description	Unit of measurement	2009/10	2010/11	2011/12	Current Year 2012/13			2013/14 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16
Vote 1 - vote name										
Function 1 - (name)		See SDBIP	See SDBIP	See SDBIP	See SDBIP	See SDBIP	See SDBIP	See SDBIP	See SDBIP	See SDBIP
Sub-function 1 - (name)										
Insert measure/s description										
Sub-function 2 - (name)										
Insert measure/s description										
Sub-function 3 - (name)										
Insert measure/s description										
Function 2 - (name)										
Sub-function 1 - (name)										
Insert measure/s description										
Sub-function 2 - (name)										
Insert measure/s description										
Sub-function 3 - (name)										
Insert measure/s description										
Vote 2 - vote name										
Function 1 - (name)										
Sub-function 1 - (name)										
Insert measure/s description										
Sub-function 2 - (name)										
Insert measure/s description										
Sub-function 3 - (name)										
Insert measure/s description										
Function 2 - (name)										
Sub-function 1 - (name)										
Insert measure/s description										
Sub-function 2 - (name)										
Insert measure/s description										
Sub-function 3 - (name)										
Insert measure/s description										
Vote 3 - vote name										
Function 1 - (name)										
Sub-function 1 - (name)										
Insert measure/s description										
Sub-function 2 - (name)										
Insert measure/s description										
Sub-function 3 - (name)										
Insert measure/s description										
Function 2 - (name)										
Sub-function 1 - (name)										
Insert measure/s description										
Sub-function 2 - (name)										
Insert measure/s description										
Sub-function 3 - (name)										
Insert measure/s description										
And so on for the rest of the Votes										

1. Include a measurable performance objective for each revenue source (within a relevant function) and each vote (MFMA s17(3)(b))
2. Include all Basic Services performance targets from 'Basic Service Delivery' to ensure Table SA7 represents all strategic responsibilities
3. Only include prior year comparative information for individual measures where relevant activity occurred in that year/s

CHAPTER 7



Measurable Performance Objectives & Indicators

CHAPTER 7

MEASURABLE PERFORMANCE OBJECTIVES AND INDICATORS

The measurable performance indicators of the Cacadu District Municipality are detailed in the following:

- * **Annexure “B”**: Mandatory Performance Measures
- * **Annexure “C”**: Annual Performance Objectives by Vote – operational measures
- * **Annexure “D”**: Revenue by Source

DC10 Cacadu - Supporting Table SA8 Performance Indicators and benchmarks

DC10 Canada - Supporting Table SA6 Performance indicators and benchmarks										
Description of financial indicator	Basis of calculation	2009/10	2010/11	2011/12	Current Year 2012/13			2013/14 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16
<u>Borrowing Management</u>										
Credit Rating										
Capital Charges to Operating Expenditure	Interest & Principal Paid /Operating Expenditure	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Capital Charges to Own Revenue	Finance charges & Repayment of borrowing /Own Revenue	0.4%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Borrowed funding of 'own' capital expenditure	Borrowing/Capital expenditure excl. transfers and grants and contributions	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
<u>Safety of Capital</u>										
Gearing	Long Term Borrowing/ Funds & Reserves	0.1%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
<u>Liquidity</u>										
Current Ratio	Current assets/current liabilities	1.9	5.0	5.9	5.6	6.4	6.3	6.4	5.5	4.5
Current Ratio adjusted for aged debtors	Current assets less debtors > 90 days/current liabilities	1.9	5.0	5.9	5.6	6.4	6.3	6.4	5.5	4.5
Liquidity Ratio	Monetary Assets/Current Liabilities	1.9	4.9	5.8	5.6	6.4	6.3	6.4	5.5	4.5
<u>Revenue Management</u>										
Annual Debtors Collection Rate (Payment Level %)	Last 12 Mths Recelpts/Last 12 Mths Billing		100.0%	100.0%	0.0%	97.8%	51.1%	0.0%	100.0%	100.0%
Current Debtors Collection Rate (Cash receipts % of Ratepayer & Other revenue)			100.0%	100.0%	0.0%	97.8%	51.1%	0.0%	100.0%	100.0%
Outstanding Debtors to Revenue	Total Outstanding Debtors to Annual Revenue	0.9%	1.4%	1.8%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Longstanding Debtors Recovered	Debtors > 12 Mths Recovered/Total Debtors > 12 Months Old									
<u>Creditors Management</u>										
Creditors System Efficiency	% of Creditors Paid Within Terms (within 'MFMA' s 65(e))									
Creditors to Cash and Investments		7.3%	5.4%	4.6%	7.4%	8.9%	8.4%	9.0%	9.3%	9.7%
<u>Other Indicators</u>										
Electricity Distribution Losses (2)	Total Volume Losses (kW)									
	Total Cost of Losses (Rand '000)									
	Total Volume Losses (kt)									
Water Distribution Losses (2)	Total Cost of Losses (Rand '000)									
Employee costs	Employee costs/(Total Revenue - capital revenue)	9.6%	13.4%	28.0%	22.2%	26.2%	33.2%	30.6%	44.8%	45.3%
Remuneration	Total remuneration/(Total Revenue - capital revenue)	9.6%	17.4%	32.4%	28.9%	29.3%	37.8%	34.4%	50.5%	51.0%
Repairs & Maintenance	R&M/(Total Revenue excluding capital revenue)	0.3%	1.2%	0.5%	0.8%	0.7%	0.6%	0.7%	1.0%	1.0%
Finance charges & Depreciation	FC&D/(Total Revenue - capital revenue)	1.5%	2.3%	1.5%	0.7%	0.6%	1.0%	1.4%	1.9%	1.8%
<u>IDP regulation financial viability indicators</u>										
i. Debt coverage	(Total Operating Revenue - Operating Grants)/Debt service payments due within financial year)	1.4	-	1.6	2.8	2.8	2.8	6.9	2.8	3.5
ii O/S Service Debtors to Revenue	Total outstanding service debtors/annual revenue received for services	207.3%	160.8%	190.5%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
iii. Cost coverage	(Available cash + Investments)/monthly fixed operational expenditure	15.8	25.3	37.1	30.1	25.2	31.6	29.7	37.7	37.0

References

1. Consumer debtors > 12 months old are excluded from current assets
2. Only include if services provided by the municipality

DC10 Cacadu Supporting Table SA10 Funding measurement

Description	MFMA section	Ref	2009/10	2010/11	2011/12	Current Year 2012/13			2013/14 Medium Term Revenue & Expenditure Framework		
			Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16
Funding measures											
Cash/cash equivalents at the year end - R'000	18(1)b	1	384 310	366 697	366 697	297 486	247 242	260 910	266 503	280 570	289 636
Cash + investments at the yr end less applications - R'000	18(1)b	2	113 048	171 385	151 539	101 328	105 868	102 683	61 051	47 642	27 962
Cash year end/monthly employee/supplier payments	18(1)b	3	15.8	25.3	37.1	30.1	25.2	31.6	29.7	37.7	37.0
Surplus/(Deficit) excluding depreciation offsets: R'000	18(1)	4	(14 331)	(15 060)	(35 073)	0	(0)	(31 369)	-	-	-
Service charge rev % change - macro CPIX target exclusive	18(1)a,(2)	5	N.A.	46.2%	(106.0%)	(6.0%)	(6.0%)	(6.0%)	(6.0%)	(6.0%)	(6.0%)
Cash receipts % of Ratepayer & Other revenue	18(1)a,(2)	6	100.0%	100.0%	0.0%	97.8%	51.1%	100.0%	100.0%	100.0%	100.0%
Debt impairment expense as a % of total billable revenue	18(1)a,(2)	7	(41.4%)	4.0%	2058.8%	41.3%	41.3%	42.0%	0.0%	0.0%	0.0%
Capital payments % of capital expenditure	18(1)c,19	8	100.0%	100.0%	0.0%	100.0%	100.0%	100.0%	(100.0%)	(100.0%)	(100.0%)
Borrowing receipts % of capital expenditure (excl. transfers)	18(1)c	9	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Grants % of Govt. legislated/gazetted allocations	18(1)a	10							0.0%	0.0%	0.0%
Current consumer debtors % change - incr(decr)	18(1)a	11	N.A.	(3.6%)	(24.9%)	(100.0%)	0.0%	0.0%	0.0%	0.0%	0.0%
Long term receivables % change - incr(decr)	18(1)a	12	N.A.	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
R&M % of Property Plant & Equipment	20(1)(vi)	13	1.3%	3.6%	0.8%	1.4%	1.3%	0.8%	1.0%	1.0%	1.0%
Asset renewal % of capital budget	20(1)(vi)	14	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%

References

1. Positive cash balances indicative of minimum compliance - subject to 2
2. Deduct cash and investment applications (defined) from cash balances
3. Indicative of sufficient liquidity to meet average monthly operating payments
4. Indicative of funded operational requirements
5. Indicative of adherence to macro-economic targets (prior to 2003/04 revenue not available for high capacity municipalities and later for other capacity classifications)
6. Realistic average cash collection forecasts as % of annual billed revenue
7. Realistic average increase in debt impairment (doubtful debt) provision
8. Indicative of planned capital expenditure level & cash payment timing
9. Indicative of compliance with borrowing 'only' for the capital budget - should not exceed 100% unless refinancing
10. Substantiation of National/Province allocations included in budget
11. Indicative of realistic current arrears debtor collection targets (prior to 2003/04 revenue not available for high capacity municipalities and later for other capacity classifications)
12. Indicative of realistic long term arrears debtor collection targets (prior to 2003/04 revenue not available for high capacity municipalities and later for other capacity classifications)
13. Indicative of a credible allowance for repairs & maintenance of assets - functioning assets revenue protection
14. Indicative of a credible allowance for asset renewal (requires analysis of asset renewal projects as % of total capital projects - detailed capital plan) - functioning assets revenue protection

CHAPTER 8



Overview Of Budget- Related Policies

CHAPTER 8

OVERVIEW OF BUDGET-RELATED POLICIES

Budgeting is central to the process of prioritizing for service delivery and the management of the functions of Council. The Cacadu District Municipality's budgeting process is guided and governed by relevant legislation regulations and budget related policies.

The following budget-related policies were reviewed as part of the budget planning process:

- Banking and Investment Policy;
- Budget Policy;
- Supply Chain Management Policy;
- Virement Policy;
- Credit Control and Debt Collection;
- Tariff Policy; and
- Revenue By-Laws.

Due to a few minor changes to budget related policies in 2012/2013, the policies were revised and adopted in the previous year. These policies remain intact, other than the following:

Virement Policy

Section 28 (2) of the MFMA requires that a municipality have a policy dealing transferring budgeted funds from one line item number to another

The Cacadu District Municipality's Virement Policy is developed within the framework of the MFMA. There was however a need to revise the policy.

Credit Control and Debt Collection Policy

Municipalities are required in terms of section 100 of the Municipal Systems Act to have a policy dealing with the implementation of credit control and debt collection.

The Cacadu District Municipality's Credit Control and Debt Collection Policy is developed within the framework of the MFMA. There was however a need to revise the policy.

It is therefore necessary to recommend that the council adopt the revised Budget Related Policies:

- Virement Policy;
- Credit Control and Debt Collection Policy

CHAPTER 9



Overview Of Budget Assumptions

CHAPTER 9

OVERVIEW OF BUDGET ASSUMPTIONS

The 2013/14 – 2015/16 Medium Term Budget has been prepared in a less volatile global and local economic market which hopefully will result in realistic and accurate budget assumptions and a credible budget.

Global Economic Trends

Growth of the world economy has weakened considerably during 2012 and is expected to remain subdued in the coming two years, according to the United Nations in its latest issue of the World Economic Situation and Prospects 2013 (WESP). The global economy is expected to grow at 2.4 per cent in 2013 and 3.2 per cent in 2014; a significant downgrade from the UN's forecast of half a year ago.

This pace of growth will be far from sufficient to overcome the continued jobs crisis that many countries are still facing. With existing policies and growth trends, it may take at least another five years for Europe and the United States to make up for the job losses caused by the Great Recession of 2008-2009.

Weaknesses in the major developed economies are at the root of the global economic slowdown. The WESP report stresses that most of them, but particularly those in Europe, are trapped in a vicious cycle of high unemployment, financial sector fragility, heightened sovereign risks, fiscal austerity and low growth. Several European economies and the euro zone as a whole are already in recession, and euro zone unemployment increased further to a record high of almost 12 per cent this year. Also, the US economy slowed significantly during 2012 and growth is expected to remain meager at 1.7 per cent in 2013. Deflationary conditions continue to prevail in Japan.

The economic woes in Europe, Japan and the United States are spilling over to developing countries through weaker demand for their exports and heightened volatility in capital flows and commodity prices. The larger developing economies also face home-grown problems, however, with some (including China) facing much weakened investment demand because of financing constraints in some sectors of the economy and excess production capacity elsewhere. Most low-income countries have held up relatively well so far, but are now also facing intensified adverse spillover effects from the slowdown in both developed and major middle-income countries.

The prospects for the next two years continue to be challenging, fraught with major uncertainties and risks slanted towards the downside. Rob Vos, the UN's team leader for the report, warned: "A worsening of the euro area crisis, the 'fiscal cliff' in the United States and a hard landing in China could cause a new global recession. Each of these risks could cause global output losses of between 1 and 3 per cent."

Policy changes needed

The UN report further assesses that present policy stances fall short of what is needed to spur economic recovery and address the jobs crisis. While policy efforts have been significant, especially in the euro zone, in trying to redress sovereign debt distress, the combination of fiscal austerity and expansionary monetary policies has had mixed success so far in calming financial markets and even less so in strengthening economic growth and job creation.

It is essential to change course in fiscal policy, the UN report says, and shift the focus from short-term consolidation to robust economic growth with medium to long-term fiscal sustainability. Premature fiscal austerity should be avoided and, while necessary, fiscal consolidation should focus on medium-term, rather than short-term adjustment.

The report stresses that the reorientation of fiscal policies should be internationally coordinated and aligned with structural policies that support direct job creation and green growth. It further recommends that monetary policies be better coordinated internationally and regulatory reforms of financial sectors be accelerated in order to stem exchange rate and capital flow volatility, which pose risks to the economic prospects of developing countries. There is also a need to secure sufficient development assistance to help the poorest nations accelerate progress towards poverty reduction goals and invest in sustainable development.

Observing that development aid is declining, the UN report notes that fiscal austerity in donor countries is not only detrimental to their own economic recovery, but certainly should not come at the expense of the development efforts of the poorest nations.

Africa

Economies in Africa are forecast to see a slight moderation in output growth in 2013 to 4.8 per cent, down from 5.0 per cent in 2012, according to the WESP report. Major factors underpinning this continued growth trajectory include the strong performance of oil-exporting countries, continued fiscal spending on infrastructure projects, and expanding economic ties with Asian economies. However, Africa remains plagued by numerous challenges, including armed conflicts in various parts of the region. Growth of income per capita will continue, but at a pace considered insufficient to accelerate poverty reduction.

Socio Economic Trends in the District – Background and Basic Demographic

Stats SA today released Census 2011 results, showing that the country's population grew to 51.8 million people. The Census of 2001 put South Africa's population at 44.8 million people, and the 2011 Census returned a count of 51.8 million. The difference in the population numbers between 2001 and 2011 is seven million and represents a 15.5% population increase over the last decade.

Census 2011 puts the country's average age at 25, an indicator that South Africa, albeit getting slightly older compared to the two previous censuses, continues to have a youthful population. The average age according to the 1996 and 2001 census was 22 and 23

respectively. The country has a relatively youthful population, and just over a third of the population was under the age of 15.

The Census 2011 was the third national population and housing count in post-apartheid South Africa. The exercise saw 156 000 field staff employed last year to count more than 14.6 million households.

In line with global trends, South Africa's sex ratio was skewed in favour of women; there were two million more females in the country than men. The 2011 census recorded 27 million females. "This means that on average, South Africa had a sex ratio of 95 (95 males per 100 females).

Meanwhile, South Africa's average household income increased nominally by 113% in 2011 compared to the last census in 2001. The average household income for black Africans was R60 613 while whites were highest at R365 134.

In real terms, the consumer price index (CPI) indicates that income should have increased by 77,5% during this period to have stayed in line with inflation. Therefore income grew above inflation thus suggesting standards of living have improved.

District Economy

Local municipalities are:

Makana (Grahamstown);
Ndlambe (Port Alfred, Alexandria);
Sunday's River Valley, (Kirkwood, Addo);
Blue Crane Route (Pearston, Somerset East, Cookhouse);
Camdeboo (Graaf-Reinet, Aberdeen);
Ikwezi (Jansenville, Klipplaat); Baviaans (Willowmore, Steytlerville);
Kou-Kamma (Kareedouw, Tsitsikamma);
Kouga (Humansdorp, Jeffrey's Bay, St Francis Bay).

Cacadu covers the rural western areas of the province. At 58,242 square kilometres, it is the largest of the six districts. The district forms the rural hinterland beyond Port Elizabeth. The coastal belt is a temperate, winter-rainfall area, with rains of 500 to 700 mm per annum and above. The beautiful Tsitsikamma and Baviaans Parks lie in the extreme west of the district, close to the Western Cape. The interior is mostly dry Karoo and grasslands composed of large commercial farms and vast expanses. The historic town of Graaf-Reinet is an important centre in the north of the district. Despite the arid interior, the Sundays and Fish Rivers support extensive irrigated farming and are fed by water from the Orange River under the Fish River Transfer Scheme. Grahamstown, in the east, is home to Rhodes University and the National Arts Festival.

This rural district has a population of about 390,000, with a low population density of seven people per square kilometre. The district has a substantial coloured population (36% of the population), with Africans in the majority (52%) and a higher proportion of whites (11%) than other districts.

Cacadu ranks as a third largest economy of the province, with 9% of provincial value added. Agriculture dominates the district's economy, contributing 28% of all value added and 41% of formal employment. Small-stock farming predominates in the dry Karoo interior. This is the centre of wool and mohair farming in the Eastern Cape, providing a high proportion of world mohair production. Karoo mutton is known for its high quality and is also exported. Cattle and dairy farming are strong in the areas around Grahamstown, Cookhouse, Alexandria and Humansdorp. The Langkloof valley is home to deciduous fruit production of apples and pears. Major citrus farming areas are irrigated from the Sundays and Fish Rivers. Deciduous and citrus fruit is exported through Port Elizabeth. Commercial forestry is present around Tsitsikamma and Grahamstown. A small fishing industry operates from St Francis, centred on rock lobster.

The biggest employer is agriculture (32.4%). Manufacturing, centred on agro-processing, is a relatively small sector, providing 10% of value added and 7% of employment. Food and dairy processing and furniture production are present in the larger towns of Grahamstown and Humansdorp. Small businesses and craft co-operatives in the small towns of the Karoo produce wool and mohair garments, mostly hand-knitted. Tourism is well established in Cacadu and the district has established its own network of tourism routes. Tourism attractions include the well-known Tsitsikamma, Baviaans and Addo National Parks and the coastal resorts of Jeffrey's Bay and Port Alfred. Farm tourism is beginning to develop in the Karoo, and Graaf-Reinet is visited for its history and architecture. Many of the place names in the far south of the district have Khoi and San roots. The Khoisan Cultural Village at Tsitsikamma is the first of many planned attractions to reflect this heritage. Government services play a significant role in the economy, providing 28% of value and 23% of formal employment.

OPPORTUNITIES

- **Livestock:** Small-stock farming (sheep and goats) in the Karoo can be expanded through farm worker enterprises and to provide wool, mohair and meat for processing. Cattle farming can be developed through mixed farming with game. The commercial dairy industry has its base in the district and is a source for growth.
- **Crops:** Irrigation can be expanded in the Fish and Sundays River catchments by increasing water transferred from the Orange River, giving opportunities for further citrus production and high value horticultural production (vegetables, flowers, exotics). Sugar beet is being developed in the Fish River Valley between Cookhouse and Cradock.
- **Forestry** can be expanded to a limited extent in the Tsitsikamma and the areas around Grahamstown, but potential lies more in wood products and links to furniture.
- **Fishing:** A small fishing fleet operating from St Francis Bay and Port Alfred may have limited opportunities to expand with new quota allocations to the province. Potential lies more in aquaculture.
- **Food processing** is currently centred on the strong local dairy industry with room for further expansion. Canning and bottling of deciduous and citrus fruits and fruit juices is a major opportunity.
- **Wool and mohair** can provide the raw material for a growing apparel and garments industry, growing initially from the existing small weavers and craft co-operatives, but diversifying into high-value hand knitted fashion items.

- Furniture has high potential with existing forestry in Tsitsikamma and Grahamstown. High-value custom-made hand-crafted furniture will have higher potential and can develop local employment, with limited opportunities for hardwood furniture.
- Leather and leather goods are already a small local industry, with a base in Grahamstown. The potential lies in high-value fashion leather goods and clothing, automotive seat leather and in exotic hides and skins. As livestock revives, the industry can expand.
- Tourism has massive potential for growth. The Addo and Baviaans Parks and the Fish River reserve are expanding, and will increase the attraction of game reserves in the district. A strong base in beach, marina and sports tourism, including surfing, can be developed further. The district has many diverse attractions and has already established tourism to link up and promote tourism.

The average growth rate of the Cacadu District is estimated at 1.1%, which is higher than the Provincial growth rate, estimated at 0.3% and slightly lower than the National growth rate of 1.2%. There has been a significant decrease in the growth rate of the District between 1996 (2.6%) to 2007 (1.1%).

There is a correlation between the concentration of people and population growth trends, with Makana, Kouga & Ndlambe experiencing the most significant increases between 1996 and 2007. Camdeboo and Sundays River Valley have also experienced increases over this period. Locally, internal migration trends are predominantly towards the more affluent centres of Makana, Kouga and Ndlambe, presumably by people in search of improved economic opportunities.

Migration trends increase the number of people seeking employment, demand for housing and other associated services in more secure economic areas. Living in larger cities permits individuals and families to take advantage of the opportunities of proximity, diversity, and marketplace competition. Rural migrants are attracted by the possibilities that larger cities can offer, but can find themselves in informal settlements and experience extreme poverty. Migration trends need to be studied and formulated as a planned phenomenon to prevent urban sprawl and the perpetuation of impoverishment. The Medium Term Spatial Framework (MTSF) stipulates that effective and efficient urban management and development should provide employment and economic growth opportunities. Statistical trends of migration within the Cacadu area should be used to influence the Spatial Development Frameworks of affected local municipalities to ensure that correct measures are in place to accommodate an anticipated influx.

The Cacadu District Municipality's Progress Development Indicators

There has been progress on improving the standards of living in the district. The improvement in the Human Development Index between 1996 and 2007 has been significant.

The HDI in Cacadu has specific spatial and social characteristics. Those municipalities with an urban bias display a stronger Human Development Index (HDI) demonstrating that human development was higher in urban rather than rural areas. These LMs include:

- Camdeboo (0.58)
- Makana (0.58)
- Ndlambe (0.58)
- Kouga (0.64)

The reduction in poverty and improvement in living standards can be attributed to steady economic growth over the same period. The problem with unemployment especially in the rural areas is a challenge and is the main reason many people live in poverty. Although social grants have provided a safety net for some people, it is not enough to ensure people live above the poverty line.

According to STATS SA, South Africa's unemployment rate has declined from 23.1% in 2008 to 21.9% April 2009. The unemployment rate in Cacadu also declined between 2006 (32.1 %) and 2007 (31.4%). The Cacadu unemployment rate however remains substantially higher than the South African average. The rate of unemployment in Cacadu can be compared to other African Countries of Cameroon and Equatorial Guinea both of whom hold an unemployment rate of 30%. According to the GID, the unemployment rate has increased from 28.9% in 1996 to 31.4% in 2007.

Unemployment in Cacadu is coupled with slow job growth. Cacadu specific industries are limited with little expansion and or revitalization plans. This situation has resulted in the obvious increase in the number of job seekers. The increasing numbers of unemployed residents erodes the private income source of service provision and increases the demand for social services.

An economy with high unemployment is not utilising all of the labour resources available to it and is thus operating below its productive potential. Such an economy could have higher outputs if all of the available workforce were gainfully employed in industrious enterprises.

The MTSF calls specifically for efforts to be taken to identify and enhance existing economic opportunities in the interests of work creation and sustainable livelihoods.

The current situation in Cacadu requires:

- The mobilisation of existing industries to increase production or add value to existing products;
- The investigation and establishment of new or alternative production industries;
- Labour to become skilled in providing the services required by existing industries;
- A drive to establish and support gainful self-employment; and
- The establishment of a committed work ethic.

Long term unemployment has negative effects beyond impoverishment and social dependency of the jobless. These include:

- During a long period of unemployment, workers can lose their skills, causing a loss of human capital;
- Being unemployed can also reduce the life expectancy of workers by approximately 7 years; and

- High unemployment can encourage xenophobia as workers fear that foreigners could occupy available positions

Summary of Budget Assumptions

The global and national economic outlook has improved and higher growth rates are expected over the medium term. This impact positively on collection rates of municipalities. The current harsh economic conditions are hard for both the businesses and households which have impacted negatively on the payment for municipal services.

The table hereafter gives a summary of the assumptions used to prepare the medium term budget.

Supporting Table: Social, Economic and Demographic Statistics and Assumptions

Description of Indicator	2010/2011	2011/2012	2012/2013	2013/2014	2013/2014
Demographics					
Population (Stats SA 2001)	388 210	388 210			
Economic					
Inflation / inflation outlook (CPIX)	4,3	6,1	6,6	5,5	5,5
Interest rate – borrowing	N/A	N/A	N/A	N/A	N/A
Interest rate – investment	6	7	6	6	6
Remuneration increases	8	6	5	5	6.95
Collection Rates					
Property tax / services charges					
Rental of facilities & equipment					
Interest – external investments					
Interest – debtors					
Revenue from agency services					

CHAPTER 10



Overview of Budget Funding

CHAPTER 10

OVERVIEW OF BUDGET FUNDING

Review of past performance

Operating expenditure

The overall financial performance results for the 2012/2013 financial year forecasts an operating deficit of R31.4 million. Included in this forecasted deficit are amounts of Accumulated Surplus allocated to projects, based on budget principles and procedures. This is therefore a budgeted deficit and not a real deficit which can only be calculated after the financial year end.

A summarized extract of the statement of financial performance is as follows:

Details	Forecasted Actuals 2012/2013
Revenue	115.6
Expenditure	147.0
Operating Deficit	(31.4)

Expenditure exceeds Revenue by an amount of R31.4 million.

BUDGET STRATEGIES

The Municipality's budget reflects the strategic outcomes embodied in the IDP and related strategic policies. Such a focus represents a shift away from detailed line-item budgeting that tend to focus on inputs. The budget that the Council will consider is at a high level vote, enabling the accounting officer to oversee the implementation and management of the budget in accordance with appropriate policies and internal controls through regular monthly, quarterly and half yearly reports (sections 71, 52 and 72) to Council on financial and outcome performance. The Service Delivery Budget Implementation Plan (SDBIP) linked to the IDP and Budget is also tabled today which will enable performance measurement as agreed in performance contracts of senior officials.

FINANCIAL CHALLENGES AND CONSTRAINTS

Since its levy base was reduced by 94% in 2000 with the establishment of the Nelson Mandela Metropolitan Municipality, the CDM has become dependent on its interest earnings to fund its operating expenditure.

The CDM still faces two main financial challenges:

- either increasing its discretionary revenue base or reducing its operating expenditure in order to become less dependent on interest earnings and contributions from the accumulated surpluses to balance its budget; and
- Achieving long term financial sustainability.

In the dynamic local government environment there are significant challenges for municipalities to meet legislative requirements, particularly in the areas of governance and the MFMA. The CDM's efforts to comply with the MFMA Accounting Standards for municipalities and audit opinion are a good example. In order to meet these ever increasing obligations, new skills, systems, additional financial resources and personnel are required.

Over the last few years, staff numbers have steadily increased, partly as a result of these compliance requirements and partly because of additional functions to be performed. The increased payroll costs have been funded from interest earnings, equitable share and the Levy Replacement Grant.

Unfortunately, the Equitable Share of national revenue is inadequate, which has forced the CDM to become even more reliant on interest earnings and accumulated surplus to finance operating expenditure. The CDM's Equitable Share Grant increased by a mere 4%, whilst payroll costs increased by 6.9%. The municipality's effort to balance the budget, to achieve financial sustainability in the medium term remains a challenge.

While CDM expected the equitable share to increase in line with additional functions, this did not materialize.

The CDM believes that it cannot credibly promote its district or successfully lobby for funds from other sources unless it demonstrates that it:

- Can plan and manage strategically; and
- Can prioritize and spend funds efficiently on development programmes.

In respect of the first, it believes that its new approach to strategic planning through its spatial development framework is a step in the right direction.

In order to achieve the second, the CDM needs to do two things:

- Complete projects in a timely manner and on budget; and
- Identify ways of increasing its productivity and reducing its operating expenditure to a level which can be funded within its sustainable discretionary funding envelope.

The medium-term budget for the next three years was prepared within the context of government's macro-economic framework as well as NT guidelines.

2.2 Main Sources of Revenue

The Municipality's main sources of sustainable own discretionary revenue over the medium term will be Equitable Share, which includes the Levy Replacement Grant and will amount to R74.5 million for the 2013/2014 financial year. The allocations for the outer years are R78.6 million which represents an increase of 4.5% over the 2012/2013 financial year. The review of the local government fiscal framework by NT has had a significant impact on the CDM's revenue budget with the phasing out of RSC levies; the municipality is now exclusively dependent on grant funding to finance its operations.

The estimated income from our main sources of discretionary revenue for the 2012/2013 financial year amounts to R86.4 million, this excludes other Income.

These are:

Income Source	Forecast 2012/2013	Budget 2013/2014	Increase/ Decrease
	R	R	%
Interest on Investments	15.1	10.4	(31)
Equitable Share	17.1	18.7	9.0
Levy Replacement Grant	54.2	55.8	3.0
Total	86.4	84.9	(2.0)

Financial Sustainability

Financial sustainability can be defined as government's ability to manage its finances so it can meet its spending commitments, both now and in the future. It ensures future generations of taxpayers do not face an unmanageable tax burden for government services provided to the current generation.

Indicators which could provide evidence of unsustainable or sustainable financial practices can be classified into:

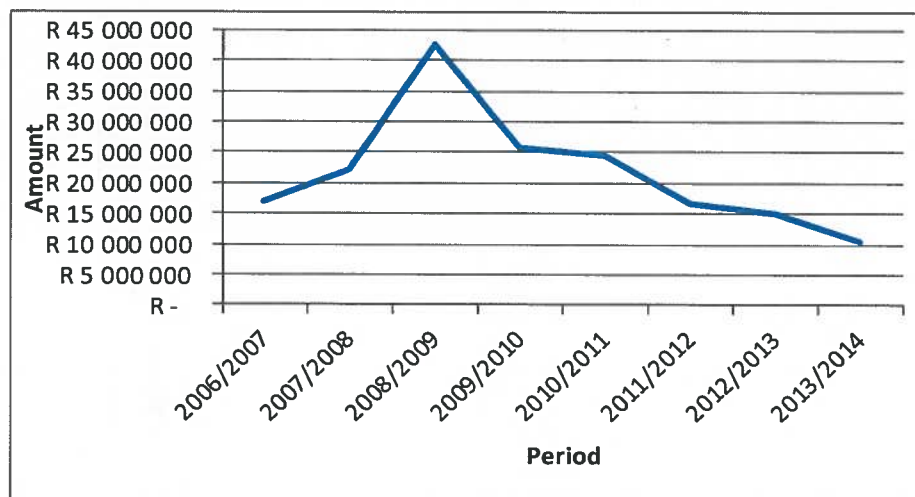
- Income generating efforts;
- Efficiently delivered services that are appropriate to needs;
- Short term and long term financial obligations; and
- Ability to maintain, renew and upgrade assets.

The CDM has struggled to perform its legal mandate because of its inadequate revenue base. Due to the fact that it had its tax base significantly reduced since the abolishment of RSC levies; it is now totally dependent on national government grants to finance its operating expenditure. Since 2002, in spite of a limited revenue base, additional functions such as fire fighting services, environmental health as well as onerous legislative compliance requirements which have placed enormous demands on the institution, which resulted in the increase in its staff establishment to respond to the additional responsibilities, it nevertheless

managed to make a significant contribution to the improvement of the quality of life of the inhabitants in the district.

In order to respond to these challenges, the municipality had to adopt a pragmatic approach to ensure that it is able to continue providing services and add value in the district. Over a number of years it has been able to maintain reserve funds (Capital Replacement Reserve), which have recently been transferred to the Accumulated Surplus Account. It has only been possible to maintain service standards through the use of interest on investments to finance operating expenditure. In the 2013/14 Operating Budget it is estimated that an amount of R10.4 million will be used to finance operating expenditure. This represents 12.2% of available discretionary sources of revenue. The interest income has been based on an average interest rate of 6% being earned in the 2012/13 financial year. Interest rates are being reduced and currently money invested earns an average of 5.5 % interest. Detailed below is a graph which gives an indication of how interest earnings have been used to balance the budget.

Growth in the use of interest to finance Operating Expenditure



Although there are concerns that this financing approach is not sustainable in the long term, the municipality has no other funding option at this stage in its history. It is obvious that the municipality would be ineffective if it had to reduce its expenditure and its staff establishment within the limits of available discretionary resources excluding interest income.

National Treasury has advised that it will continue to compensate district municipalities through the Levy Replacement Grant (LRG).

Reforms will however be made to the Levy Replacement Grant in future to make it more reflective of the extent of service delivery responsibilities of the municipality rather than historical RSC levy collection rates. This is very good news for the Cacadu District, as grants to the municipality have been calculated on a low baseline amount. Revisions to the local government fiscal framework are being considered, including determining appropriate funding for district municipalities, which will be informed by the outcomes of the COGTA White Paper policy review.

Until that process has been finalized, it is evident that the current funding approach will have to be maintained to ensure that service provision is not disrupted or compromised.

It is, however, incumbent on the management and political representatives to ensure that the utilization of unsustainable revenue sources to finance operating expenditure is undertaken in a responsible manner and that a capping is placed on the utilization of the accumulated surplus until a clearer picture emerges of future district municipality's revenue sources.

Capital expenditure

Capital expenditure for the 2013/2014 financial year is detailed in Annexure "E".

Funding sources

The capital expenditure will be funded from Accumulated Surpluses. In 2013/2014 financial year, approximately R12.31 million will be financed from Accumulated surpluses.

Funding arrangements and strategies

The Cacadu District Municipality has numerous funding options available, both short term and long term financing that are in line with the MFMA. The Cacadu District Municipality Budget and Treasury Office (BTO) continuously analyses current and available financing arrangements, with an aim of identifying best financing mix. The BTO also monitors that the funding mix is in line with prudent indicators such as the revenue-to-debt ratio.

Short term funding

Section 45 of MFMA guides short-term borrowing of municipalities. Liquidity management is of paramount significance in a robust risk management framework. Due to a weak tax base Cacadu District Municipality does not use loan funding to finance capital expenditure.

Investments

Investments for the Cacadu District Municipality are done in accordance with and adherence to the Municipal Investment Regulation of the MFMA, Cacadu District Municipality's Investments Policy and other relevant legislation. Cash flow forecast and liquidity needs by the Cacadu District Municipality provides guidance for the type of investments employed and tenor thereof. The investments are made with primary regard for the risk profile and appetite of the investment, liquidity needs of the Cacadu District Municipality and the return on investments.

The BTO is obliged to invest all the Cacadu District Municipality's funds within approved limits with counter parties' approval by Council. Due to high liquidity needs of the Cacadu District Municipality, the investment portfolio constitutes mainly of money market instruments. The BTO continuously analyses the market for good investment opportunities relative to appropriate benchmarks and market conditions.

Measures of financial performance

- Current ratio shall not be less than 1 %
- Debt revenue shall be limited to 25%
- Salaries to operating not more than 30%
- Cost coverage ratio should cover at least one month.

The table below reflects the projected ratio's of the Cacadu District Municipality.

	Bench- mark	2010/11	2011/12	2012/13
Current Ratio	2:1	2:1	2:1	2:1
Salaries as a % of Operating Expenditure (excl. Grants)	30%	29.1%	29.5%	30.0%

Current ratio

- Current ratio measures the ability of the Cacadu District Municipality to pay its current liabilities out of the current assets. The industry usually looks for a ratio of 2:1; however the acceptable current ratio is 1:1 for municipalities.
- The current ratio is above 1:1 which means that the Cacadu District Municipality will be able to meet its short term obligation if the trend continues.
- The ratio needs to be given utmost attention and the Cacadu District Municipality will have to create cash through the operating account (minimise costs) to maintain liquidity.

Salaries ratio

Employee costs represent 26.1% of the total expenditure including project expenditure for the 2012/13 financial year. It should however be pointed out that the payroll costs as a percentage of the discretionary revenue is 44%

Ratio analysis

The current debt to revenue ratio need to be maintained going forward. The financial plan tries not to place more pressure on those ratios that are stretched (current ratios) and projects improved financial ratios in the outer financial years.

The level of capital investment and infrastructure projects in the outer years depends on (cash) surpluses and the financial plan is utilizing these (cash) surpluses towards capital infrastructure investments and soft support and capacity building programmes.

Challenges

The Cacadu District Municipality is facing the following challenges:

- Dependence on grant funding;
- Collectively managing the cost down (doing more with less);
- Reviewing all Cacadu District Municipality's services and programs for operational efficiencies to improve service levels and delivery;
- Exploring opportunities for cost saving (shared services); and
- Exploring Management and Renewals Strategy.
- Additional function such as Environment Health services and Fire Fighting services and decreasing Equitable of national revenues.

Financial Risks

The financial risks include:

- Changes in economic variables like inflation, petrol price, etc;
- Current economic downscale and the impact on payment levels and grant funding;
- Unemployment trends; and
- Global financial instability.

The Cacadu District Municipality's financial viability has been planned through financial modeling over five (5) years, the focus being on its financial performance, financial position and the cash flow statement. The plan is based on a number of assumptions. The assumptions have been developed to reflect a sustainable financial position over a planned period and to ensure that there is sufficient capacity to fund operating and capital expenditure. The plan seeks to address short-term and to achieve long-term financial stability while maintaining user charges/tariffs within reasonable levels.

The long-term financial plan has taken a conservative approach in projecting the Cacadu District Municipality's financial position in the outer years. A Sustainability Assessment Report was first tabled in a council meeting held on 26 August 2009.

This report clearly identified the risks of current funding strategies and gave advice with regard to avoiding future cash flow problems in the medium term.

Statement of tariff setting and revenue strategies

The MFMA requires annual budgets of municipalities to be funded by realistically anticipated revenue to be collected, based on the collection level to date and the actual revenue collected in previous financial years.

The Cacadu District Municipality annually reviews the tariffs to ascertain whether they are still capable of producing the required revenue envelope, taking note of the prevailing trends. This process of tariff setting takes place within the framework of the Cacadu District Municipality's Tariff Policy, which is based on social, economic and financial principles.

While the Cacadu District Municipality is committed to maintain tariff increases within the forecasted inflation, increases above inflation are applied to some services (mainly major trading services) due to budgetary requirements aimed at sustaining service provision.

For the 2013/14 financial year tariff increases for the major services were driven by the following broad considerations:

- The projected electricity and fuel levy increases;
- The deteriorated economic outlook; and
- The impact of inflation and other cost increases.

Informed by the aforementioned considerations, the Cacadu District Municipality will increase tariffs for its services

The scheduled of tariffs and charges is attached as **Annexure “F”**.

CHAPTER 11



Expenditure On Allocations And Grant Programme

DC10 Cacadu - Supporting Table SA18 Transfers and grant receipts

Description	Ref	2009/10	2010/11	2011/12	Current Year 2012/13			2013/14 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16
R thousand										
RECEIPTS:	1, 2									
Operating Transfers and Grants										
National Government:		217 127	135 591	69 260	91 814	92 064	82 009	77 161	79 816	79 816
Local Government Equitable Share		13 968	18 294	14 591	17 118	17 118	17 118	18 683	21 059	21 059
RSC Levy Replacement		49 678	51 093	52 629	54 207	54 207	54 207	55 833	57 507	57 507
Finance Management		1 488	1 184	1 250	1 250	1 250	1 250	1 500	1 250	1 250
Municipal Systems Improvement		932	507	790	1 140	1 390	946	1 145	-	-
Restructuring grant		-	-	-	-	-	-	-	-	-
Municipal Infrastructure Grant		151 061	64 514	-	18 099	18 099	8 487	-	-	-
Other transfers/grants [insert description]		-	-	-	-	-	-	-	-	-
Provincial Government:		52 577	34 550	13 960	6 243	6 243	5 205	5 105	5 360	5 623
Health subsidy		38 751	22 190	-	-	-	-	-	-	-
Housing		1 203	940	-	-	-	-	-	-	-
Disaster Management		4 695	4 086	1 000	1 000	1 000	-	-	-	-
Pensioners		3 233	3 248	3 742	4 243	4 243	4 205	5 105	5 360	5 623
Other transfers/grants [insert description]		4 695	4 086	9 219	1 000	1 000	1 000	-	-	-
District Municipality:		-	-	-	-	-	-	-	-	-
[insert description]		-	-	-	-	-	-	-	-	-
Other grant providers:		1 517	2 245	1 418	-	-	-	-	-	-
Development Bank of South Africa		1 517	2 245	1 418	-	-	-	-	-	-
Total Operating Transfers and Grants	5	271 221	172 386	84 638	98 056	98 306	87 214	82 266	85 176	85 439
Capital Transfers and Grants										
National Government:		-	-	-	-	-	-	-	-	-
Other capital transfers/grants [insert desc]		-	-	-	-	-	-	-	-	-
Provincial Government:		-	-	-	-	-	-	-	-	-
Other capital transfers/grants [insert description]		-	-	-	-	-	-	-	-	-
District Municipality:		-	-	-	-	-	-	-	-	-
[insert description]		-	-	-	-	-	-	-	-	-
Other grant providers:		-	-	-	-	-	-	-	-	-
Development Bank of So		-	-	-	-	-	-	-	-	-
Total Capital Transfers and Grants	5	-	-	-	-	-	-	-	-	-
TOTAL RECEIPTS OF TRANSFERS & GRANTS		271 221	172 386	84 638	98 056	98 306	87 214	82 266	85 176	85 439

References

1. Each transfer/grant is listed by name as gazetted together with the name of the transferring department or municipality, donor or other organisation
2. Amounts actually **RECEIVED**; not revenue recognised (objective is to confirm grants transferred)
3. Replacement of RSC levies
4. Housing subsidies for housing where ownership transferred to organisations or persons outside the control of the municipality
5. Total transfers and grants must reconcile to Budgeted Cash Flows
6. Motor vehicle licensing refunds to be included under 'agency' services (Not Grant Receipts)

DC10 Cacadu - Supporting Table SA19 Expenditure on transfers and grant programme

Description	Ref	2009/10	2010/11	2011/12	Current Year 2012/13			2013/14 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16
R thousand										
EXPENDITURE:	1									
Operating expenditure of Transfers and Grants										
National Government:		93 417	92 726	78 017	80 114	78 974	79 021	78 993	79 816	79 816
Local Government Equitable Share		13 968	18 294	14 591	17 118	17 118	17 118	18 683	21 059	21 059
RSC Levy Replacement		49 678	51 093	52 629	54 207	54 207	54 207	55 833	57 507	57 507
Finance Management		1 406	1 228	1 250	1 250	1 250	1 250	1 500	1 250	1 250
Municipal Systems Improvement		932	507	779	1 140					
Restructuring grant		2 727	–	–						
Municipal Infrastructure Grant		24 707	21 605	8 768						
Other sundry grants					6 399	6 399	6 446	2 977	–	–
Provincial Government:		193 071	84 963	14 401	17 960	17 960	13 034	5 105	5 360	5 623
Health subsidy										
Housing		1 203	143	–						
Disaster Management		3 850	3 165	1 234	1 000	1 000	–	–	–	–
Pensioners		9 210	8 317	3 742	7 992	7 992	4 949	5 105	5 360	5 623
Other sundry grants		178 808	73 337	9 426	8 968	8 968	8 085	–	–	–
District Municipality:		–	–	–	–	–	–	–	–	–
[insert description]										
Other grant providers:		2 508	2 599	1 202	–	–	–	–	–	–
Development Bank of South Africa		2 508	2 599	1 202	–	–	–	–	–	–
Total operating expenditure of Transfers and Grants:		288 995	180 287	93 619	98 074	96 934	92 055	84 098	85 176	85 439
Capital expenditure of Transfers and Grants										
National Government:		–	–	–	–	–	–	–	–	–
Other capital transfers/grants [insert desc]										
Provincial Government:		–	–	–	–	–	–	–	–	–
Other capital transfers/grants [insert description]										
District Municipality:		–	–	–	–	–	–	–	–	–
[insert description]										
Other grant providers:		–	–	–	–	–	–	–	–	–
Development Bank of So										
Total capital expenditure of Transfers and Grants		–	–	–	–	–	–	–	–	–
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		288 995	180 287	93 619	98 074	96 934	92 055	84 098	85 176	85 439

References

1. Expenditure must be separately listed for each transfer or grant received or recognised

DC10 Cacadu - Supporting Table SA20 Reconciliation of transfers, grant receipts and unspent funds

Description	Ref	2009/10	2010/11	2011/12	Current Year 2012/13			2013/14 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16
R thousand										
Operating transfers and grants:	1,3									
National Government:										
Balance unspent at beginning of the year		101 209	65 686	11 516	36 127	31 632	31 632	3 252	–	–
Current year receipts		320 515	21 298	69 260	70 334	70 584	67 717	76 806	79 816	79 816
Conditions met - transferred to revenue		356 038	69 918	75 771	87 864	83 619	96 096	80 058	79 816	79 816
Conditions still to be met - transferred to liabilities		65 686	17 066	5 004	18 597	18 597	3 252			
Provincial Government:										
Balance unspent at beginning of the year		(23 317)	101 351	26 130	26 049	26 049	–	–	–	–
Current year receipts		50 100	31 889	13 960	14 633	14 633	–	5 185	5 360	5 623
Conditions met - transferred to revenue		(74 568)	103 567	14 407	17 960	17 960	–	5 185	5 360	5 623
Conditions still to be met - transferred to liabilities		101 351	29 673	25 683	22 722	22 722	–			
District Municipality:										
Balance unspent at beginning of the year										
Current year receipts										
Conditions met - transferred to revenue		–	–	–	–	–	–	–	–	–
Conditions still to be met - transferred to liabilities										
Other grant providers:										
Balance unspent at beginning of the year		1 187	484	85	–	–				
Current year receipts		1 919	2 468	1 418						
Conditions met - transferred to revenue		2 622	2 868	1 503	–	–	–	–	–	–
Conditions still to be met - transferred to liabilities		484	84	–						
Total operating transfers and grants revenue		284 093	176 353	91 682	105 824	101 579	96 096	85 243	85 176	85 439
Total operating transfers and grants - CTBM	2	167 521	46 823	30 687	41 318	41 318	3 252	–	–	–
Capital transfers and grants:	1,3									
National Government:										
Balance unspent at beginning of the year										
Current year receipts										
Conditions met - transferred to revenue		–	–	–	–	–	–	–	–	–
Conditions still to be met - transferred to liabilities										
Provincial Government:										
Balance unspent at beginning of the year										
Current year receipts										
Conditions met - transferred to revenue		–	–	–	–	–	–	–	–	–
Conditions still to be met - transferred to liabilities										
District Municipality:										
Balance unspent at beginning of the year										
Current year receipts										
Conditions met - transferred to revenue		–	–	–	–	–	–	–	–	–
Conditions still to be met - transferred to liabilities										
Other grant providers:										
Balance unspent at beginning of the year										
Current year receipts										
Conditions met - transferred to revenue		–	–	–	–	–	–	–	–	–
Conditions still to be met - transferred to liabilities										
Total capital transfers and grants revenue		–	–	–	–	–	–	–	–	–
Total capital transfers and grants - CTBM	2	–	–	–	–	–	–	–	–	–
TOTAL TRANSFERS AND GRANTS REVENUE		284 093	176 353	91 682	105 824	101 579	96 096	85 243	85 176	85 439
TOTAL TRANSFERS AND GRANTS - CTBM		167 521	46 823	30 687	41 318	41 318	3 252	–	–	–

References

1. Total capital transfers and grants revenue must reconcile to Budgeted Financial Performance and Financial Position; total recurrent grants revenue must reconcile to Budgeted Financial Performance
2. CTBM = conditions to be met
3. National Treasury database will require this reconciliation for each transfer/grant

CHAPTER 12



Allocation And Grants Made By The Municipality

DC10 Cacadu - Supporting Table SA21 Transfers and grants made by the municipality

Description	Ref	2009/10	2010/11	2011/12	Current Year 2012/13			2013/14 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16
R thousand										
Cash Transfers to other municipalities										
Environmental Health Subsidy	1	6 479	6 442	7 086	7 800	7 800	7 800	8 500	9 000	9 500
Fire Services				7 328	5 500	10 000	7 000	13 000	10 000	10 000
Total Cash Transfers To Municipalities:		6 479	6 442	14 414	13 300	17 800	14 800	21 500	19 000	19 500
Cash Transfers to Entities/Other External Mechanisms										
Kouga Development Agency	2	800	864	1 148	–	100	100	–	–	–
Grant operating expenditure		225 153	110 203	17 496	37 740	4 297	4 297	4 872	25	25
Total Cash Transfers To Entities/Ems'		225 953	111 067	18 644	37 740	4 397	4 397	4 872	25	25
Cash Transfers to other Organs of State										
Environmental Health Subsidy	3									
Total Cash Transfers To Other Organs Of State:		–	–	–	–	–	–	–	–	–
Cash Transfers to Organisations										
Environmental Health Subsidy	4									
Total Cash Transfers To Organisations		–	–	–	–	–	–	–	–	–
Cash Transfers to Groups of Individuals										
Environmental Health Subsidy	5									
Total Cash Transfers To Groups Of Individuals:		–	–	–	–	–	–	–	–	–
TOTAL CASH TRANSFERS AND GRANTS	6	232 432	117 509	33 058	51 040	22 197	19 197	26 372	19 025	19 525

Non-Cash Transfers to other municipalities										
Insert description	1									
Total Non-Cash Transfers To Municipalities:		–	–	–	–	–	–	–	–	–
Non-Cash Transfers to Entities/Other External Mechanisms										
Environmental Health Subsidy	2									
Total Non-Cash Transfers To Entities/Ems'		–	–	–	–	–	–	–	–	–
Non-Cash Transfers to other Organs of State										
Environmental Health Subsidy	3									
Total Non-Cash Transfers To Other Organs Of State:		–	–	–	–	–	–	–	–	–
Non-Cash Grants to Organisations										
Environmental Health Subsidy	4									
Total Non-Cash Grants To Organisations		–	–	–	–	–	–	–	–	–
Groups of Individuals										
Environmental Health Subsidy	5									
Total Non-Cash Grants To Groups Of Individuals:		–	–	–	–	–	–	–	–	–
TOTAL NON-CASH TRANSFERS AND GRANTS		–	–	–	–	–	–	–	–	–
TOTAL TRANSFERS AND GRANTS	6	232 432	117 509	33 058	51 040	22 197	19 197	26 372	19 025	19 525

References

1. Insert description listed by municipal name and demarcation code of recipient
2. Insert description of each entity or external mechanism (an external mechanism may be provided with resources to ensure a minimum level of service)
3. Insert description of each Organ of State (e.g. transfer to electricity provider to compensate for FBS provided)
4. Insert description of each other organisation (e.g. charity)
5. Insert description of each other organisation (e.g. the aged, child-headed households)
6. All descriptions should separate transfers for 'capital purposes' and 'operating purposes'

CHAPTER 13



Councillor and Board Members Allowances and Employee Benefits

DC10 Cacadu - Supporting Table SA22 Summary councillor and staff benefits

Summary of Employee and Councillor remuneration	Ref	2009/10	2010/11	2011/12	Current Year 2012/13			2013/14 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16
R thousand		A	B	C	D	E	F	G	H	I
Councillors (Political Office Bearers plus Other)										
Basic Salaries and Wages	1	3 177	3 264	3 509	5 245	3 761	3 755	4 012	4 273	4 533
Pension and UIF Contributions		-	-	-	-	-	-	-	-	-
Medical Aid Contributions		-	-	-	-	-	-	-	-	-
Motor Vehicle Allowance		1 115	1 149	1 468	1 230	1 248	1 249	1 322	1 408	1 494
Cellphone Allowance		185	191	210	220	224	221	237	252	268
Housing Allowances		-	-	-	-	-	-	-	-	-
Other benefits and allowances		63	79	76	104	106	101	112	120	128
Sub Total - Councillors		4 540	4 683	5 264	6 799	5 338	5 325	5 683	6 053	6 423
% increase	4		3.1%	12.4%	29.2%	(21.5%)	(0.2%)	6.7%	6.5%	6.1%
Senior Managers of the Municipality										
Basic Salaries and Wages	2	-	2 684	4 462	3 024	4 338	3 978	4 328	4 610	4 891
Pension and UIF Contributions		-	283	417	277	441	357	392	418	444
Medical Aid Contributions		-	35	79	-	-	39	62	66	70
Overtime		-	-	-	-	-	-	-	-	-
Performance Bonus		-	-	179	-	289	110	287	306	325
Motor Vehicle Allowance	3	616	263	656	564	564	564	564	601	638
Cellphone Allowance	3	-	25	25	25	25	25	25	27	29
Housing Allowances	3	-	-	25	-	20	13	34	36	38
Other benefits and allowances	3	-	216	155	227	136	85	149	160	171
Payments in lieu of leave		7	79	239	73	-	-	-	-	-
Long service awards		-	-	-	-	-	-	-	-	-
Post-retirement benefit obligations	6	-	-	-	-	-	-	-	-	-
Sub Total - Senior Managers of Municipality		623	3 585	6 237	4 190	5 813	5 170	5 841	6 223	6 605
% increase	4		475.4%	74.0%	(32.8%)	38.7%	(11.1%)	13.0%	6.5%	6.1%
Other Municipal Staff										
Basic Salaries and Wages		21 573	22 105	19 181	27 622	26 565	21 354	27 905	29 708	31 511
Pension and UIF Contributions		733	786	1 381	1 241	1 410	1 532	1 930	2 040	2 160
Medical Aid Contributions		218	292	3 301	745	8 546	7 683	5 332	5 620	5 907
Overtime		-	311	-	-	-	204	-	-	-
Performance Bonus		128	418	296	277	659	420	618	658	699
Motor Vehicle Allowance	3	1 224	1 020	977	1 212	1 510	1 284	1 536	1 637	1 737
Cellphone Allowance	3	130	128	130	162	168	133	159	170	180
Housing Allowances	3	74	68	87	425	425	89	422	451	480
Other benefits and allowances	3	648	758	699	723	1 359	498	1 278	1 376	1 474
Payments in lieu of leave		-	-	-	-	-	-	-	-	-
Long service awards		166	143	56	450	-	-	-	-	-
Post-retirement benefit obligations	6	-	-	-	-	-	-	-	-	-
Sub Total - Other Municipal Staff		24 893	25 718	26 420	32 858	40 642	33 197	39 179	41 660	44 148
% increase	4		3.3%	2.7%	24.4%	23.7%	(18.3%)	18.0%	6.3%	6.0%
Total Parent Municipality		30 056	33 986	37 921	43 847	51 794	43 692	50 703	53 936	57 177
			13.1%	11.6%	15.6%	18.1%	(15.6%)	16.0%	6.4%	6.0%
Board Members of Entities										
Basic Salaries and Wages		-	-	-	-	-	-	-	-	-
Pension and UIF Contributions		-	-	-	-	-	-	-	-	-
Medical Aid Contributions		-	-	-	-	-	-	-	-	-
Overtime		-	-	-	-	-	-	-	-	-
Performance Bonus		-	-	-	-	-	-	-	-	-
Motor Vehicle Allowance	3	-	-	-	-	-	-	-	-	-
Cellphone Allowance	3	187	196	215	226	-	-	-	-	-
Housing Allowances	3	-	-	-	-	-	-	-	-	-
Other benefits and allowances	3	66	93	109	270	-	-	-	-	-
Board Fees		-	-	-	-	-	-	-	-	-
Payments in lieu of leave		-	-	-	-	-	-	-	-	-
Long service awards		-	-	-	-	-	-	-	-	-
Post-retirement benefit obligations	6	-	-	-	-	-	-	-	-	-
Sub Total - Board Members of Entities		253	289	324	496	-	-	-	-	-
% increase	4		14.1%	12.1%	53.0%	(100.0%)	-	-	-	-
Senior Managers of Entities										
Basic Salaries and Wages		-	-	-	-	-	-	-	-	-
Pension and UIF Contributions		-	-	-	-	-	-	-	-	-
Medical Aid Contributions		-	-	-	-	-	-	-	-	-
Overtime		-	-	-	-	-	-	-	-	-
Performance Bonus		-	-	-	-	-	-	-	-	-
Motor Vehicle Allowance	3	-	-	-	-	-	-	-	-	-
Cellphone Allowance	3	-	-	-	-	-	-	-	-	-
Housing Allowances	3	-	-	-	-	-	-	-	-	-
Other benefits and allowances	3	-	-	-	-	-	-	-	-	-
Payments in lieu of leave		-	-	-	-	-	-	-	-	-
Long service awards		-	-	-	-	-	-	-	-	-
Post-retirement benefit obligations	6	-	-	-	-	-	-	-	-	-

Sub Total - Senior Managers of Entities		-	-	-	-	-	-	-	-
% Increase	4	-	-	-	-	-	-	-	-
Other Staff of Entities									
Basic Salaries and Wages									
Pension and UIF Contributions									
Medical Aid Contributions									
Overtime									
Performance Bonus									
Motor Vehicle Allowance	3								
Cellphone Allowance	3								
Housing Allowances	3								
Other benefits and allowances	3								
Payments in lieu of leave									
Long service awards									
Post-retirement benefit obligations	6								
Sub Total - Other Staff of Entities		-	-	-	-	-	-	-	-
% Increase	4	-	-	-	-	-	-	-	-
Total Municipal Entities		253	289	324	496	-	-	-	-
TOTAL SALARY, ALLOWANCES & BENEFITS									
		30 309	34 275	38 245	44 343	51 794	43 692	50 703	53 936
% Increase	4		13.1%	11.6%	15.9%	16.8%	(15.6%)	16.0%	6.4%
TOTAL MANAGERS AND STAFF	5,7	25 516	29 303	32 657	37 048	46 455	38 367	45 020	47 883
									50 753

References

1. Include 'Loans and advances' where applicable if any reportable amounts until phased compliance with s164 of MFMA achieved
2. s57 of the Systems Act
3. In kind benefits (e.g. provision of living quarters) must be shown as the cost (full market value) to the municipality, as part of the relevant allowance
4. B/A, C/B, D/C, E/C, F/C, G/D, H/D, I/D
5. Must agree to the sub-total appearing on Table A1 (Employee costs)
6. Includes pension payments and employer contributions to medical aid
7. Correct as at 30 June

Column Definitions:

- A, B and C. Audited actual as per the audited financial statements. If audited amounts are unavailable, unaudited amounts must be provided with a note stating these are unaudited
- D. The original budget approved by council for the budget year.
- E. The budget for the budget year as adjusted by council resolution in terms of section 28 of the MFMA.
- F. An estimate of final actual amounts (pre audit) for the current year at the point in time of preparing the budget for the budget year. This may differ from E.
- G. The amount to be appropriated for the budget year.
- H and I. The indicative projection

DC10 Cacadu - Supporting Table SA23 Salaries, allowances & benefits (political office bearers/councillors/senior managers)

[illegible]

References

1. Pension and medical aid
2. Total package must equal the total cost to the municipality
3. List each political office bearer by designation. Provide a total for all other councillors
4. Political office bearer is defined in MFMA s 1: speaker, executive mayor, deputy executive mayor, member of executive committee, mayor, deputy mayor, member of mayoral committee, the councillor designated to exercise powers and duties of mayor (MSA s 57)
5. Also list each senior manager reporting to MM by designation and each official with package >= senior manager by designation
6. List each entity where municipality has an interest and state percentage ownership and control
7. List each senior manager reporting to the CEO of an Entity by designation
8. Must reconcile to relevant section of Table SA24
9. Must reconcile to totals shown for the budget year of Table SA22
10. Correct as at 30 June

DC10 Cacadu - Supporting Table SA24 Summary of personnel numbers

Summary of Personnel Numbers	Ref	2011/12			Current Year 2012/13			Budget Year 2013/14		
		Positions	Permanent employees	Contract employees	Positions	Permanent employees	Contract employees	Positions	Permanent employees	Contract employees
Municipal Council and Boards of Municipal Entities										
Councillors (Political Office Bearers plus Other Councillors)		27	–	27	27	–	27	30		30
Board Members of municipal entities	4							–		
Municipal employees	5									
Municipal Manager and Senior Managers	3	4	–	4	4	–	4	4	–	4
Other Managers	7	16	–	16	16	–	16	16	–	16
Professionals		12	4	8	12	4	9	16	5	11
Finance		3	1	2	3	1	3	7	4	3
Spatial/town planning										
Information Technology								3	1	2
Roads										
Electricity										
Water										
Sanitation										
Refuse										
Other		9	3	6	9	3	6	6	–	6
Technicians		7	3	4	7	3	4	6	–	6
Finance		5	3	2	5	3	2			
Spatial/town planning		1	–	1	1	–	1	1	–	1
Information Technology		1	–	1	1	–	1			
Roads										
Electricity										
Water										
Sanitation										
Refuse										
Other								5	–	5
Clerks (Clerical and administrative)		26	7	19	26	7	19	56	25	31
Service and sales workers		19	7	12	19	7	12	4	2	2
Skilled agricultural and fishery workers								–	–	–
Craft and related trades								–	–	–
Plant and Machine Operators								–	–	–
Elementary Occupations		11	–	11	11	–	11	–	–	–
TOTAL PERSONNEL NUMBERS	9	122	21	101	122	21	102	132	32	100
% Increase					–	–	1.0%	8.2%	52.4%	(2.0%)
Total municipal employees headcount	6, 10									
Finance personnel headcount	8, 10									
Human Resources personnel headcount	8, 10									

References

1. Positions must be funded and aligned to the municipality's current organisational structure
2. Full Time Equivalent (FTE). E.g. One full time person = 1FTE. A person working half time (say 4 hours out of 8) = 0.5FTE.
3. s57 of the Systems Act
4. Include only in Consolidated Statements
5. Include municipal entity employees in Consolidated Statements
6. Include headcount (number of persons, Not FTE) of managers and staff only (exclude councillors)
7. Managers who provide the direction of a critical technical function
8. Total number of employees working on these functions

CHAPTER 14



Monthly Targets For Revenue, Expenditure And Cash Flow

DC10 Cacadu - Supporting Table SA25 Budgeted monthly revenue and expenditure

Description	Ref	Budget Year 2013/14												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16
Revenue By Source																
Property rates																
Property rates - penalties & collection charges																
Service charges - electricity revenue																
Service charges - water revenue																
Service charges - sanitation revenue																
Service charges - refuse revenue																
Service charges - other																
Rental of facilities and equipment		96	96	96	96	96	96	96	96	96	96	96	96	1 150	1 200	1 300
Interest earned - external investments		866	866	866	866	866	866	866	866	866	866	866	874	10 400	9 000	7 600
Interest earned - outstanding debtors																
Dividends received																
Fines																
Licences and permits																
Agency services		2	2	2	2	2	2	2	2	2	2	2	1			30
Transfers recognised - operational		24 838	1 500	870	1 194	1 194	24 838	1 194	1 194	1 194	24 838	1 194	1 194	85 243	85 176	85 439
Other revenue		3 149	3 149	5 298	3 149	3 149	5 298	3 149	3 149	5 298	3 149	3 149	9 298	50 381	11 376	17 646
Gains on disposal of PPE																
Total Revenue (excluding capital transfers and contribution)		28 951	5 613	7 132	5 307	5 307	31 100	5 307	5 307	7 456	28 951	5 307	11 463	147 200	106 780	112 015
Expenditure By Type																
Employee related costs																
Remuneration of councillors		3 602	3 602	3 602	3 602	5 403	3 602	3 602	3 602	3 602	3 602	3 602	3 601	45 020	47 883	50 753
Debt impairment		474	474	474	474	474	474	474	474	474	474	474	473	5 683	6 053	6 423
Depreciation & asset impairment		169	169	169	169	169	169	169	169	169	169	169	170	2 033	2 033	2 033
Finance charges																
Bulk purchases																
Other materials																
Contracted services		336	336	503	336	336	503	336	336	503	336	336	1 175	5 370	6 041	6 418
Transfers and grants		2 198	1 758	2 110	2 198	1 758	2 110	2 198	1 758	2 110	2 198	1 758	4 219	26 372	19 025	19 525
Other expenditure		5 227	6 272	3 345	5 227	6 272	3 345	5 227	6 272	3 345	5 227	6 272	6 690	62 722	25 745	26 862
Loss on disposal of PPE																
Total Expenditure		12 005	12 611	10 203	12 005	14 412	10 203	12 005	12 611	10 203	12 005	12 611	16 329	147 200	106 780	112 015
Surplus/(Deficit)		16 946	(6 998)	(3 071)	(6 698)	(9 105)	20 897	(6 698)	(7 304)	(2 747)	16 946	(7 304)	(4 865)			
Transfers recognised - capital																
Contributions recognised - capital																
Contributed assets																
Surplus/(Deficit) after capital transfers & contributions		16 946	(6 998)	(3 071)	(6 698)	(9 105)	20 897	(6 698)	(7 304)	(2 747)	16 946	(7 304)	(4 865)			
Taxation																
Attributable to minorities																
Share of surplus/(deficit) of associate																
Surplus/(Deficit)	1	16 946	(6 998)	(3 071)	(6 698)	(9 105)	20 897	(6 698)	(7 304)	(2 747)	16 946	(7 304)	(4 865)			

References

1. Surplus (Deficit) must reconcile with Budgeted Financial Performance

DC10 Cacadu - Supporting Table SA26 Budgeted monthly revenue and expenditure (municipal vote)

Description	Ref	Budget Year 2013/14												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16
Revenue by Vote																
Vote 1 - Executive and council		718	718	838	718	718	838	717	717	837	717	717	836	9 089	5 293	5 294
Vote 2 - Finance and Corporate Services		5 752	5 752	11 249	5 752	5 752	11 249	5 752	5 752	11 249	5 752	5 752	11 250	91 011	90 489	89 453
Vote 3 - Planning and Infrastructure development		931	931	1 863	931	931	1 863	931	931	1 863	931	931	1 862	14 900	-	-
Vote 4 - Health		57	57	57	57	57	57	57	57	57	57	57	58	682	999	7 268
Vote 5 - Community Services		66	66	66	66	66	66	66	66	66	66	66	74	800	-	-
Vote 6 - Housing							300						300	600	-	-
Vote 7 - Public Safety		813	813	1 625	813	813	1 625	813	813	1 625	813	813	1 625	13 000	10 000	10 000
Vote 8 - Sport and Recreation													-	-	-	-
Vote 9 - Waste Management								250					-	250	-	-
Vote 10 - Roads								500	500	500	500	500	500	2 999	-	-
Vote 11 - Water		541	541	1 081	541	541	1 081	541	541	1 081	541	541	1 081	8 649	-	-
Vote 12 - Electricity				125									-	125	-	-
Vote 13 - Other		318	318	637	318	318	637	318	318	637	318	318	637	5 095	-	-
Vote 14 -													-	-	-	-
Vote 15 -													-	-	-	-
Total Revenue by Vote		9 195	9 195	17 541	9 195	9 195	17 716	9 944	9 694	17 915	9 694	9 694	18 222	147 200	106 780	112 015
Expenditure by Vote to be appropriated																
Vote 1 - Executive and council		2 669	2 669	2 669	2 669	2 669	2 669	2 669	2 669	2 669	2 669	2 669	2 669	32 028	30 500	32 186
Vote 2 - Finance and Corporate Services		2 912	2 912	2 912	2 912	2 912	2 912	2 912	2 912	2 912	2 912	2 912	2 912	34 941	34 379	36 246
Vote 3 - Planning and Infrastructure development		1 220	1 220	2 898	1 220	1 220	2 898	1 220	1 219	2 898	1 219	1 219	2 896	21 347	6 859	7 268
Vote 4 - Health		734	734	1 469	734	734	1 469	734	734	1 469	734	734	1 473	11 754	11 793	12 430
Vote 5 - Community Services		66	66	66	66	66	66	66	66	66	66	66	74	800	-	-
Vote 6 - Housing								166	166	166	166	166	165	994	420	446
Vote 7 - Public Safety		1 543	1 543	3 087	1 543	1 543	3 087	1 543	1 543	3 087	1 543	1 543	3 087	24 693	19 094	19 496
Vote 8 - Sport and Recreation							300						-	300	300	300
Vote 9 - Waste Management								250					-	250	-	-
Vote 10 - Roads		246	246	493	246	246	493	246	246	493	246	246	493	3 942	1 006	1 068
Vote 11 - Water		610	610	1 220	610	610	1 220	610	610	1 220	610	610	1 220	9 757	1 181	1 254
Vote 12 - Electricity								125					-	125	-	-
Vote 13 - Other		392	392	784	392	392	784	392	392	784	392	392	784	6 269	1 248	1 322
Vote 14 -													-	-	-	-
Vote 15 -													-	-	-	-
Total Expenditure by Vote		10 392	10 392	15 596	10 392	10 392	15 896	10 933	10 557	15 762	10 557	10 557	15 771	147 200	106 780	112 015
Surplus/(Deficit) before assoc.		(1 197)	(1 197)	1 945	(1 197)	(1 197)	1 820	(989)	(863)	2 153	(863)	(863)	2 450	-	-	-
Taxation													-	-	-	-
Attributable to minorities													-	-	-	-
Share of surplus/ (deficit) of associate													-	-	-	-
Surplus/(Deficit)	1	(1 197)	(1 197)	1 945	(1 197)	(1 197)	1 820	(989)	(863)	2 153	(863)	(863)	2 450	-	-	-

References

1. Surplus (Deficit) must reconcile with Budgeted Financial Performance

DC-10 Cacadu - Supporting Table SA27 Budgeted monthly revenue and expenditure (standard classification)

Description	Ref	Budget Year 2013/14												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16
Revenue - Standard																
<i>Governance and administration</i>		6 348	6 348	11 846	6 348	6 348	11 846	6 348	6 348	11 846	6 348	6 348	11 845	98 170	95 782	94 747
Executive and council		597	597	597	597	597	597	597	597	597	597	597	596	7 159	5 293	5 294
Budget and treasury office		5 498	5 498	10 995	5 498	5 498	10 995	5 498	5 498	10 995	5 498	5 498	10 995	87 669	87 669	86 532
Corporate services		254	254	254	254	254	254	254	254	254	254	254	255	3 049	2 921	2 921
<i>Community and public safety</i>		935	935	1 748	935	935	2 048	935	935	1 748	935	935	2 057	15 082	10 999	17 268
Community and social services		66	66	66	66	66	66	66	66	66	66	66	74	800	—	—
Sport and recreation		—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Public safety		813	813	1 625	813	813	1 625	813	813	1 625	813	813	1 625	13 000	10 000	10 000
Housing		—	—	—	—	—	—	—	—	—	—	—	—	600	—	—
Health		57	57	57	57	57	57	57	57	57	57	57	58	662	999	7 268
<i>Economic and environmental services</i>		1 052	1 052	2 104	1 052	1 052	2 104	1 052	1 052	2 104	1 052	1 052	2 604	19 829	—	—
Planning and development		1 052	1 052	2 104	1 052	1 052	2 104	1 052	1 052	2 104	1 052	1 052	2 103	16 830	—	—
Road transport		—	—	—	—	—	—	—	—	—	—	—	500	2 999	—	—
Environmental protection		—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
<i>Trading services</i>		541	541	1 206	541	541	1 081	791	541	1 081	541	541	1 081	9 024	—	—
Electricity		—	—	125	—	—	—	—	—	—	—	—	—	125	—	—
Water		541	541	1 081	541	541	1 081	541	541	1 081	541	541	1 081	8 649	—	—
Waste water management		—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Waste management		—	—	—	—	—	—	250	—	—	—	—	—	—	—	—
Other		318	318	637	318	318	637	318	318	637	318	318	637	5 095	—	—
Total Revenue - Standard		9 195	9 195	17 541	9 195	9 195	17 716	9 944	9 694	17 915	9 694	9 694	18 224	147 200	106 780	112 015
Expenditure - Standard																
<i>Governance and administration</i>		5 121	5 121	10 241	5 121	5 121	10 241	5 121	5 121	10 241	5 121	5 121	10 241	61 450	59 632	62 906
Executive and council		2 144	2 144	4 287	2 144	2 144	4 287	2 144	2 144	4 287	2 144	2 144	4 287	25 724	24 418	25 775
Budget and treasury office		1 501	1 501	3 001	1 501	1 501	3 001	1 501	1 501	3 001	1 501	1 501	3 001	18 012	16 833	17 714
Corporate services		1 476	1 476	2 951	1 476	1 476	2 951	1 476	1 476	2 951	1 476	1 476	2 951	17 715	18 381	19 417
<i>Community and public safety</i>		2 344	2 344	4 687	2 344	2 344	4 687	2 344	2 344	4 687	2 344	2 344	4 687	38 541	31 608	32 672
Community and social services		66	66	66	66	66	66	66	66	66	66	66	74	800	—	—
Sport and recreation		—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Public safety		1 543	1 543	3 087	1 543	1 543	3 087	1 543	1 543	3 087	1 543	1 543	3 087	24 693	19 094	19 496
Housing		—	—	—	—	—	—	—	—	—	—	—	—	994	420	446
Health		734	734	1 469	734	734	1 469	734	734	1 469	734	734	1 473	11 754	11 793	12 430
<i>Economic and environmental services</i>		1 925	1 925	3 851	1 925	1 925	3 851	1 925	1 925	3 851	1 925	1 925	3 852	30 808	13 111	13 861
Planning and development		1 679	1 679	3 358	1 679	1 679	3 358	1 679	1 679	3 358	1 679	1 679	3 359	26 866	12 105	12 793
Road transport		246	246	493	246	246	493	246	246	493	246	246	493	3 942	1 006	1 068
Environmental protection		—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
<i>Trading services</i>		610	610	1 220	610	610	1 220	985	610	1 220	610	610	1 220	10 132	1 181	1 254
Electricity		—	—	—	—	—	—	125	—	—	—	—	—	125	—	—
Water		610	610	1 220	610	610	1 220	610	610	1 220	610	610	1 220	9 757	1 181	1 254
Waste water management		—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Waste management		—	—	—	—	—	—	250	—	—	—	—	—	250	—	—
Other		392	392	784	392	392	784	392	392	784	392	392	784	6 289	1 248	1 322
Total Expenditure - Standard		10 392	10 392	15 596	10 392	10 392	15 896	10 392	10 392	15 762	10 392	10 392	15 774	147 200	106 780	112 015
Surplus/(Deficit) before assoc.		(1 197)	(1 197)	1 944	(1 197)	(1 197)	1 819	(988)	(863)	2 153	(863)	(863)	2 450	—	—	—
Share of surplus/(deficit) of associate		—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Surplus/(Deficit)	1	(1 197)	(1 197)	1 944	(1 197)	(1 197)	1 819	(988)	(863)	2 153	(863)	(863)	2 450	—	—	—

References

1. Surplus (Deficit) must reconcile with Budgeted Financial Performance

DC10 Cacadu - Supporting Table SA28 Budgeted monthly capital expenditure (municipal vote)

R thousand	Description	Ref	Budget Year 2013/14												Medium Term Revenue and Expenditure Framework		
			July	August	Sept.	October	Nov.	Dec.	January	Feb.	March	April	May	June	Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16
1	Multi-year expenditure to be appropriated		833	833	833	833	833	833	833	833	833	833	833	837	10 000	10 000	5 000
	Vote 1 - Executive and council													-	-	-	-
	Vote 2 - Finance and Corporate Services													-	-	-	-
	Vote 3 - Planning and Infrastructure development													-	-	-	-
	Vote 4 - Health													-	-	-	-
	Vote 5 - Community Services													-	-	-	-
	Vote 6 - Housing													-	-	-	-
	Vote 7 - Public Safety													-	-	-	-
	Vote 8 - Sport and Recreation													-	-	-	-
	Vote 9 - Waste Management													-	-	-	-
	Vote 10 - Roads													-	-	-	-
	Vote 11 - Water													-	-	-	-
	Vote 12 - Electricity													-	-	-	-
	Vote 13 - Other													-	-	-	-
	Vote 14 -													-	-	-	-
	Vote 15 -													-	-	-	-
2	Capital multi-year expenditure sub-total		833	833	833	833	833	833	833	833	833	833	833	837	10 000	10 000	5 000
	Single-year expenditure to be appropriated																
	Vote 1 - Executive and council		61	61	61	61	61	61	61	61	61	61	61	64	735	-	-
	Vote 2 - Finance and Corporate Services		55	55	55	55	55	55	55	55	55	55	55	55	660	-	-
	Vote 3 - Planning and Infrastructure development		4	4	4	4	4	4	4	4	4	4	4	5	43	-	-
	Vote 4 - Health					200	500							-	760	-	-
	Vote 5 - Community Services													-	-	-	-
	Vote 6 - Housing													-	-	-	-
	Vote 7 - Public Safety		8	8	8	8	8	8	8	8	8	8	8	16	104	-	-
	Vote 8 - Sport and Recreation													-	-	-	-
	Vote 9 - Waste Management													-	-	-	-
	Vote 10 - Roads													-	-	-	-
	Vote 11 - Water													-	-	-	-
	Vote 12 - Electricity					8								-	-	-	-
	Vote 13 - Other													-	-	-	-
	Vote 14 -													-	-	-	-
	Vote 15 -													-	-	-	-
	Capital single-year expenditure sub-total		128	128	128	336	628	128	188	128	128	128	128	139	2 310	-	-
2	Total Capital Expenditure		961	961	961	1 169	1 461	961	1 021	961	961	961	961	976	12 310	10 000	5 000

References

1. Table should be completed as either Multi-Year expenditure appropriation or Budget Year and Forward Year estimates
2. Total Capital Expenditure must reconcile to Budgeted Capital Expenditure

DC10 Cacadu - Supporting Table SA29 Budgeted monthly capital expenditure (standard classification)

Description	Ref	Budget Year 2013/14												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	Nov.	Dec.	January	Feb.	March	April	May	June	Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16
Capital Expenditure - Standard	1															
<i>Governance and administration</i>																
Executive and council		950	950	950	950	950	950	950	950	950	950	950	950	11 395	10 000	5 000
Budget and treasury office		895	895	895	895	895	895	895	895	895	895	895	890	10 735	10 000	5 000
Corporate services		49	49	49	49	49	49	49	49	49	49	49	49	588	-	-
<i>Community and public safety</i>																
Community and social services		6	6	6	6	6	6	6	6	6	6	6	6	72	-	-
Sport and recreation		8	8	8	208	508	8	68	8	8	8	8	16	864	-	-
Public safety														-	-	-
Housing														-	-	-
Health														-	-	-
<i>Economic and environmental services</i>																
Planning and development		8	8	8	8	8	8	8	8	8	8	8	16	104	-	-
Road transport														-	-	-
Environmental protection														760	-	-
<i>Trading services</i>																
Electricity		4	4	4	4	4	4	4	4	4	4	4	5	43	-	-
Water		4	4	4	4	4	4	4	4	4	4	4	5	43	-	-
Waste water management														-	-	-
Waste management														-	-	-
<i>Other</i>																
Total Capital Expenditure - Standard	2	962	962	962	1 170	1 462	962	1 022	962	962	962	962	965	12 310	10 000	5 000

References

1. Table should be completed as either Multi-Year expenditure appropriation or Budget Year and Forward Year estimates
2. Total Capital Expenditure must reconcile to Budgeted Capital Expenditure

MONTHLY CASH FLOWS	Budget Year 2013/14												Medium Term Revenue and Expenditure Framework		
R thousand	July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16
Cash Receipts By Source													1		
Property rates															
Property rates - penalties & collection charges															
Service charges - electricity revenue															
Service charges - water revenue															
Service charges - sanitation revenue															
Service charges - refuse revenue															
Service charges - other															
Rental of facilities and equipment	96	96	96	96	96	96	96	96	96	96	96	96	1 150	1 200	1 300
Interest earned - external investments	866	866	866	866	866	866	866	866	866	866	866	874	10 400	9 000	7 600
Interest earned - outstanding debtors															
Dividends received															
Fines															
Licences and permits															
Agency services	2	2	2	2	2	2	2	2	2	2	2	2	27	28	30
Transfer receipts - operational	24 838	1 500	870	1 194	1 194	24 838	1 194	1 194	1 194	24 838	1 194	1 194	85 243	85 176	85 439
Other revenue	3 149	3 149	5 298	3 149	3 149	5 298	3 149	3 149	5 298	3 149	3 149	9 298	50 381	11 376	17 646
Cash Receipts by Source	28 951	5 613	7 132	5 307	5 307	31 100	5 307	5 307	7 456	28 951	5 307	11 463	147 200	106 780	112 015
Other Cash Flows by Source															
Transfer receipts - capital															
Contributions recognised - capital & Contributed assets															
Proceeds on disposal of PPE															
Short term loans															
Borrowing long term/financing															
Increase (Decrease) in consumer deposits															
Decrease (Increase) in non-current debtors															
Decrease (Increase) other non-current receivables															
Decrease (Increase) in non-current investments															
Total Cash Receipts by Source	28 951	5 613	7 132	5 307	5 307	31 100	5 307	5 307	7 456	28 951	5 307	11 463	147 200	106 780	112 015
Cash Payments by Type															
Employee related costs	3 602	3 602	3 602	3 602	5 403	3 602	3 602	3 602	3 602	3 602	3 602	3 601	45 020	47 883	50 753
Remuneration of councillors	474	474	474	474	474	474	474	474	474	474	474	473	5 683	6 053	6 423
Finance charges															
Bulk purchases - Electricity															
Bulk purchases - Water & Sewer															
Other materials															
Contracted services	336	336	503	336	336	503	336	336	503	336	336	1 175	5 370	6 041	6 418
Transfers and grants - other municipalities	2 198	1 758	2 110	2 198	1 758	2 110	2 198	1 758	2 110	2 198	1 758	4 219	26 372	19 025	19 525
Transfers and grants - other															
Other expenditure	5 227	6 272	3 345	5 227	6 272	3 345	5 227	6 272	3 345	5 227	6 272	8 724	64 755	27 778	28 895
Cash Payments by Type	11 835	12 441	10 034	11 835	14 243	10 034	11 835	12 441	10 034	11 835	12 441	18 192	147 200	106 780	112 015
Other Cash Flows/Payments by Type															
Capital assets															
Repayment of borrowing															
Other Cash Flows/Payments	1 119	1 119	1 119	1 119	1 119	1 119	1 119	1 119	1 119	1 119	1 119		12 310	10 000	5 000
Total Cash Payments by Type	12 954	13 560	11 153	12 954	15 362	11 153	12 954	13 560	11 153	12 954	13 560	18 192	159 510	116 780	117 015
NET INCREASE/(DECREASE) IN CASH HELD	15 997	(7 947)	(4 021)	(7 647)	(10 055)	19 947	(7 647)	(8 253)	(3 697)	15 997	(8 253)	(6 729)	(12 310)	(10 000)	(5 000)
Cash/cash equivalents at the month/year begin:	260 910	276 907	268 959	264 938	257 291	247 236	267 183	259 536	251 283	247 586	253 329	255 329	260 910	248 601	238 601
Cash/cash equivalents at the month/year end:	276 907	268 959	264 938	257 291	247 236	267 183	259 536	251 283	247 586	263 582	255 329	248 601	248 601	238 601	233 601

CHAPTER 15



Annual Budgets & SDBIP: Internal Departments

CHAPTER 15

ANNUAL BUDGETS AND SDBIP – INTERNAL DEPARTMENTS

(For information refer **Annexure “G”**)

CHAPTER 16



Contracts having Future Budgetary Implications

DC10 Cacadu - Supporting Table SA33 Contracts having future budgetary implications

Description	Ref	Preceding Years	Current Year 2012/13	2013/14 Medium Term Revenue & Expenditure Framework			Forecast 2016/17	Forecast 2017/18	Forecast 2018/19	Forecast 2019/20	Forecast 2020/21	Forecast 2021/22	Forecast 2022/23	Total Contract Value
				Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16								
R thousand	1,3	Total	Original Budget				Estimate	Estimate	Estimate	Estimate	Estimate	Estimate	Estimate	Estimate
Parent Municipality:														
Revenue Obligation By Contract	2													
Contract 1														-
Contract 2														-
Contract 3 etc														-
Total Operating Revenue Implication		-	-	-	-	-	-	-	-	-	-	-	-	-
Expenditure Obligation By Contract	2													
Contract 1														-
Contract 2														-
Contract 3 etc														-
Total Operating Expenditure Implication		-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Obligation By Contract	2													
Contract 1														-
Contract 2														-
Contract 3 etc														-
Total Capital Expenditure Implication		-	-	-	-	-	-	-	-	-	-	-	-	-
Total Parent Expenditure Implication		-	-	-	-	-	-	-	-	-	-	-	-	-
Entities:														
Revenue Obligation By Contract	2													
Contract 1														-
Contract 2														-
Contract 3 etc														-
Total Operating Revenue Implication		-	-	-	-	-	-	-	-	-	-	-	-	-
Expenditure Obligation By Contract	2													
Contract 1														-
Contract 2														-
Contract 3 etc														-
Total Operating Expenditure Implication		-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Obligation By Contract	2													
Contract 1														-
Contract 2														-
Contract 3 etc														-
Total Capital Expenditure Implication		-	-	-	-	-	-	-	-	-	-	-	-	-
Total Entity Expenditure Implication		-	-	-	-	-	-	-	-	-	-	-	-	-

References

1. Total implication for all preceding years to be summed and total stated in 'Preceding Years' column

2. List all contracts with future financial obligations beyond the three years covered by the MTRF (MFMA s33)

CHAPTER 17



Capital Expenditure Details

CHAPTER 17

CAPITAL EXPENDITURE DETAILS

(For more information refer **Annexure “E”**)

Explanatory notes to Table A9 - Asset Management

1. Table A9 provides an overview of municipal capital allocations to building new assets and the renewal of existing assets, as well as spending on repairs and maintenance by asset class.
2. National Treasury has recommended that municipalities should allocate at least 40 per cent of their capital budget to the renewal of existing assets, and allocations to repairs and maintenance should be 8 per cent of PPE. Cacadu District Municipality does not meet these recommendations, because it does not have infrastructural assets.

DC10 Cacadu - Table A9 Asset Management

UC10 Cadadu - Table A9 Asset Management

Description	Ref	2009/10	2010/11	2011/12	Current Year 2012/13			2013/14 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16
R thousand										
CAPITAL EXPENDITURE										
<u>Total New Assets</u>	1	3 397	7 103	1 864	16 110	21 318	21 318	12 310	10 000	5 000
Infrastructure - Road transport		-	-	-	-	-	-	-	-	-
Infrastructure - Electricity		-	-	-	-	-	-	-	-	-
Infrastructure - Water		-	-	-	-	-	-	-	-	-
Infrastructure - Sanitation		-	-	-	-	-	-	-	-	-
Infrastructure - Other		-	-	-	-	-	-	-	-	-
Infrastructure		-	-	-	-	-	-	-	-	-
Community		-	-	-	-	-	-	-	-	-
Heritage assets		-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-
Other assets	6	3 397	7 103	1 864	16 110	21 318	21 318	12 310	10 000	5 000
Agricultural Assets		-	-	-	-	-	-	-	-	-
Biological assets		-	-	-	-	-	-	-	-	-
Intangibles		-	-	-	-	-	-	-	-	-
<u>Total Renewal of Existing Assets</u>	2	-	-	-	-	-	-	-	-	-
Infrastructure - Road transport		-	-	-	-	-	-	-	-	-
Infrastructure - Electricity		-	-	-	-	-	-	-	-	-
Infrastructure - Water		-	-	-	-	-	-	-	-	-
Infrastructure - Sanitation		-	-	-	-	-	-	-	-	-
Infrastructure - Other		-	-	-	-	-	-	-	-	-
Infrastructure		-	-	-	-	-	-	-	-	-
Community		-	-	-	-	-	-	-	-	-
Heritage assets		-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-
Other assets	6	-	-	-	-	-	-	-	-	-
Agricultural Assets		-	-	-	-	-	-	-	-	-
Biological assets		-	-	-	-	-	-	-	-	-
Intangibles		-	-	-	-	-	-	-	-	-
<u>Total Capital Expenditure</u>	4	-	-	-	-	-	-	-	-	-
Infrastructure - Road transport		-	-	-	-	-	-	-	-	-
Infrastructure - Electricity		-	-	-	-	-	-	-	-	-
Infrastructure - Water		-	-	-	-	-	-	-	-	-
Infrastructure - Sanitation		-	-	-	-	-	-	-	-	-
Infrastructure - Other		-	-	-	-	-	-	-	-	-
Infrastructure		-	-	-	-	-	-	-	-	-
Community		-	-	-	-	-	-	-	-	-
Heritage assets		-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-
Other assets		3 397	7 103	1 864	16 110	21 318	21 318	12 310	10 000	5 000
Agricultural Assets		-	-	-	-	-	-	-	-	-
Biological assets		-	-	-	-	-	-	-	-	-
Intangibles		-	-	-	-	-	-	-	-	-
TOTAL CAPITAL EXPENDITURE - Asset class	2	3 397	7 103	1 864	16 110	21 318	21 318	12 310	10 000	5 000
ASSET REGISTER SUMMARY - PPE (WDV)										
Infrastructure - Road transport	5									
Infrastructure - Electricity										
Infrastructure - Water										
Infrastructure - Sanitation										
Infrastructure - Other										
Infrastructure		-	-	-	-	-	-	-	-	-
Community										
Heritage assets										
Investment properties		13 171	14 254	14 526	14 526	14 526	14 526	14 526	14 526	14 526
Other assets		74 604	68 445	68 520	91 878	97 084	88 703	98 980	106 947	109 913
Agricultural Assets		-	-	-	-	-	-	-	-	-
Biological assets		-	-	-	-	-	-	-	-	-
Intangibles		87	87	87	87	87	87	87	87	87
TOTAL ASSET REGISTER SUMMARY - PPE (WDV)	5	87 861	82 785	83 133	106 490	111 697	103 316	113 592	121 559	124 526
EXPENDITURE OTHER ITEMS										
<u>Depreciation & asset impairment</u>	3	4 684	4 500	1 718	1 134	1 135	1 135	2 033	2 033	2 033
<u>Repairs and Maintenance by Asset Class</u>		953	2 455	574	1 242	1 242	686	991	1 044	1 094
Infrastructure - Road transport		-	-	-	-	-	-	-	-	-
Infrastructure - Electricity		-	-	-	-	-	-	-	-	-
Infrastructure - Water		-	-	-	-	-	-	-	-	-
Infrastructure - Sanitation		-	-	-	-	-	-	-	-	-
Infrastructure - Other		-	-	-	-	-	-	-	-	-
Infrastructure		-	-	-	-	-	-	-	-	-
Community		-	-	-	-	-	-	-	-	-
Heritage assets		-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-
Other assets	6, 7	953	2 455	574	1 242	1 242	686	991	1 044	1 094
TOTAL EXPENDITURE OTHER ITEMS		5 637	6 955	2 292	2 376	2 377	1 822	3 024	3 077	3 127
Renewal of Existing Assets as % of total capex		0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Renewal of Existing Assets as % of deprecn"		0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
R&M as a % of PPE		1.3%	3.6%	0.8%	1.4%	1.3%	0.8%	1.0%	1.0%	1.0%
Renewal and R&M as a % of PPE		1.0%	3.0%	1.0%	1.0%	1.0%	1.0%	1.0%	1.0%	1.0%

References

1. Detail of new assets provided in Table SA34a
2. Detail of renewal of existing assets provided in Table SA34b
3. Detail of Repairs and Maintenance by Asset Class provided in Table SA34c
4. Must reconcile to total capital expenditure on Budgeted Capital Expenditure
5. Must reconcile to 'Budgeted Financial Position' (written down value)
6. Donated/contributed and assets funded by finance leases to be allocated to the respective category

DC10 Cacadu - Supporting Table SA34a Capital expenditure on new assets by asset class

Description		Ref	2009/10	2010/11	2011/12	Current Year 2012/13			2013/14 Medium Term Revenue & Expenditure Framework		
R thousand		1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16
Capital expenditure on new assets by Asset Class/Sub-class											
Infrastructure			-	-	-	-	-	-	-	-	-
Infrastructure - Road transport			-	-	-	-	-	-	-	-	-
Roads, Pavements & Bridges											
Storm water											
Infrastructure - Electricity			-	-	-	-	-	-	-	-	-
Generation											
Transmission & Reticulation											
Street Lighting											
Infrastructure - Water			-	-	-	-	-	-	-	-	-
Dams & Reservoirs											
Water purification											
Reticulation											
Infrastructure - Sanitation			-	-	-	-	-	-	-	-	-
Reticulation											
Sewerage purification											
Infrastructure - Other			-	-	-	-	-	-	-	-	-
Waste Management											
Transportation											
Gas											
Other											
Community			-	-	-	-	-	-	-	-	-
Parks & gardens											
Sportsfields & stadia											
Swimming pools											
Community halls											
Libraries											
Recreational facilities											
Fire, safety & emergency											
Security and policing											
Buses											
Clinics											
Museums & Art Galleries											
Cemeteries											
Social rental housing											
Other											
Heritage assets			-	-	-	-	-	-	-	-	-
Buildings											
Other											
Investment properties			-	-	-	-	-	-	-	-	-
Housing development											
Other											
Other assets			3 397	7 103	1 864	16 110	21 318	21 318	12 310	10 000	5 000
General vehicles			1 781	1 300	532	2 300	2 500	2 500	1 100		
Specialised vehicles			110	250	451	-	-	-	-	-	-
Plant & equipment											
Computers - hardware/equipment											
Furniture and other office equipment			1 506	5 553	881	3 810	3 818	3 818	1 210		
Abattoirs											
Markets											
Civic Land and Buildings											
Other Buildings						10 000	15 000	15 000	10 000	10 000	5 000
Other Land											
Surplus Assets - (Investment or Inventory)											
Other											
Agricultural assets			-	-	-	-	-	-	-	-	-
List sub-class											
Biological assets			-	-	-	-	-	-	-	-	-
List sub-class											
Intangibles			-	-	-	-	-	-	-	-	-
Computers - software & programming											
Other (list sub-class)											
Total Capital Expenditure on new assets		1	3 397	7 103	1 864	16 110	21 318	21 318	12 310	10 000	5 000
Specialised vehicles			110	250	451	-	-	-	-	-	-
Refuse											
Fire											
Conservancy											
Ambulances			110	250	451						

References

1. Total Capital Expenditure on new assets (SA34a) plus Total Capital Expenditure on renewal of existing assets (SA34b) must reconcile to total capital expenditure in Budgeted Capital Expenditure
2. Airports, Car Parks, Bus Terminals and Taxi Ranks
3. For example - technology backbones (e.g. fibre optic, WIFI infrastructure) for economic development purposes
4. Work-in-progress/under construction to be budgeted under the respective item
5. Infrastructure includes 'land and buildings required' by that infrastructure and vehicles/plant & equipment used by the service generated by that infrastructure
6. Donated/contributed & leased assets to be included within the respective sub-class

DC10 Cacadu - Supporting Table SA34b Capital expenditure on the renewal of existing assets by asset class

Description	Ref	2009/10	2010/11	2011/12	Current Year 2012/13			2013/14 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16
R thousand	1									
Capital expenditure on renewal of existing assets by Asset Class/Sub-class										
Infrastructure		-	-	-	-	-	-	-	-	-
Infrastructure - Road transport		-	-	-	-	-	-	-	-	-
Roads, Pavements & Bridges										
Storm water										
Infrastructure - Electricity		-	-	-	-	-	-	-	-	-
Generation										
Transmission & Reticulation										
Street Lighting										
Infrastructure - Water		-	-	-	-	-	-	-	-	-
Dams & Reservoirs										
Water purification										
Reticulation										
Infrastructure - Sanitation		-	-	-	-	-	-	-	-	-
Reticulation										
Sewerage purification										
Infrastructure - Other		-	-	-	-	-	-	-	-	-
Waste Management	2									
Transportation										
Gas	3									
Other										
Community		-	-	-	-	-	-	-	-	-
Parks & gardens										
Sportsfields & stadia										
Swimming pools										
Community halls										
Libraries										
Recreational facilities										
Fire, safety & emergency	7									
Security and policing										
Buses										
Clinics										
Museums & Art Galleries										
Cemeteries										
Social rental housing	8									
Other										
Heritage assets		-	-	-	-	-	-	-	-	-
Buildings										
Other	9									
Investment properties		-	-	-	-	-	-	-	-	-
Housing development										
Other										
Other assets		-	-	-	-	-	-	-	-	-
General vehicles										
Specialised vehicles										
Plant & equipment										
Computers - hardware/equipment										
Furniture and other office equipment										
Abattoirs										
Markets										
Civic Land and Buildings										
Other Buildings										
Other Land										
Surplus Assets - (Investment or Inventory)										
Other	10									
Agricultural assets		-	-	-	-	-	-	-	-	-
List sub-class										
Biological assets		-	-	-	-	-	-	-	-	-
List sub-class										
Intangibles		-	-	-	-	-	-	-	-	-
Computers - software & programming										
Other (list sub-class)										
Total Capital Expenditure on renewal of existing assets	1	-	-	-	-	-	-	-	-	-

Specialised vehicles			-	-	-	-	-	-	-	-
Refuse										
Fire										
Conservancy										
Ambulances										
Renewal of Existing Assets as % of total capex			0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Renewal of Existing Assets as % of deprecn"			0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%

References

1. Total Capital Expenditure on renewal of existing assets (SA34b) plus Total Capital Expenditure on new assets (SA34a) must reconcile to total capital expenditure in Budgeted Capital Expenditure
2. Airports, Car Parks, Bus Terminals and Taxi Ranks
3. For example - technology backbones (e.g. fibre optic, WiFi infrastructure) for economic development purposes
4. Work-in-progress/under construction to be budgeted under the respective item
5. Infrastructure includes 'land and buildings required' by that infrastructure and vehicles/plant & equipment used by the service generated by that infrastructure
6. Donated/contributed & leased assets to be included within the respective sub-class
7. Busses used to provide a service to the community
8. Not municipal contributions to the 'top structure' being built using the housing subsidies
9. Statues, art collections, medals etc.
10. Ambulances, fire engines, refuse vehicles - but not vehicles that would normally be classified as 'Plant and equipment'

CHAPTER 18



Legislative Compliance Status

CHAPTER 18

LEGISLATIVE COMPLIANCE STATUS

The promulgation of the Municipal Finance Management Act (The Act) has brought in proficiency and control measures to local government in terms of budgeting, monitoring and accounting on public funds. The Act and budget regulations have had a profound effect on local government operations that required transformation in financial discipline and planning processes. The budget preparation for 2013/2014 complies with these key requirements.

The Act and regulations have created clear reporting standards for local government that conforms to international standards. In addition to providing for improved reporting by local government, the Act stipulates that new accounting and financial standards must be complied with. The Cacadu District Municipality's electronic reporting to National Treasury has also been complied with and has also improved over time. The monthly and quarterly returns to National Treasury have been in most instances submitted on time.

In accordance with the provisions of the Act, Cacadu District Municipality has an approved Supply Chain Management Policy, which was extensively consulted on. The policy is intended to regulate the supply chain management environment within the district. Required resources (human, financial and otherwise) have been allocated to the Supply Chain Management section to enhance capacity.

The reform agenda set out through the Municipal Finance Management Act provides new accounting standards, which includes national standards such as Generally Recognised Accounting Practice (GRAP). The above mentioned accounting practice has been adhered to during the development of the budget.

The Cacadu District Municipality's consolidated financial statements were prepared to comply with GRAP.

When preparing the budget, the Cacadu District Municipality has complied with the requirements of the MFMA Budget Regulations and circulars which requires the municipality to draft the budget in a specific format and which specifies the contents of the budget.

CHAPTER 19



Details of Budgets per Department

CHAPTER 19

SUMMARY OF EXPENDITURE BUDGETS PER DEPARTMENT: 2013/14

DEPARTMENT	AMOUNT R'000	%
Infrastructure Development & Planning	68 754	47%
Finance & Corporate Services	37 440	25%
Economic Development	16 196	11%
Office of the Mayor	15 584	11%
Office of the Municipal Manager	9 226	6%
Total	147 200	100%

CHAPTER 20



Other Supporting Documentation

DC10:10 Casadu - Supporting Table SA9 Social, economic and demographic statistics and assumptions

Description of economic indicator	Ref.	Basis of calculation	1996 Census	2001 Census	2007 Survey	2009/10	2010/11	2011/12	Current Year 2012/13	2013/14 Medium Term Revenue Framework	
										Original Budget	Outcome
Demographics											
Population				863							
Females aged 5 - 14				131							
Males aged 5 - 14				129							
Females aged 15 - 34				116							
Males aged 15 - 34				99							
Unemployment				125							
Monthly household income (no. of households)	1, 12										
No income				64							
R1 - R1 600				10							
R1 601 - R3 200				45							
R3 201 - R6 400											
R6 401 - R12 800											
R12 801 - R25 600											
R25 601 - R51 200											
R52 201 - R102 400					8 538						
R102 401 - R204 800											
R204 801 - R409 600					509						
R409 601 - R819 200					189						
> R819 200											
Poverty profiles (no. of households)	13										
< R2 050 per household per month	2										
Insert description											
Household demographics (000)											
Number of people in municipal area											
Number of poor people in municipal area											
Number of households in municipal area											
Number of poor households in municipal area											
Definition of poor household (R per month)											
Housing statistics	3										
Formal											
Informal											
Total number of households	4										
Dwellings provided by municipality											
Dwellings provided by provincials											
Dwellings provided by private sector	5										
Total new housing dwellings											
Economic	6										
Inflation/Inflation outlook (CPI)											
Interest rate - borrowing											
Interest rate - investment											
Remuneration increases											
Consumption growth (electricity)											
Consumption growth (water)											
Collection rates	7										
Property tax/service charges											
Rental of facilities & equipment											
Interest - external investments											
Interest - debtors											
Revenue from agency services											
Detail on the provision of municipal services for A10											
Total municipal services	Ref.										
		Household service targets (000)									
		Water									
		Piped water inside dwelling									
		Piped water inside yard (but not in dwelling)									

DC10 Cacadu - Supporting Table SA11 Property rates summary

Description	Ref	2009/10	2010/11	2011/12	Current Year 2012/13			2013/14 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16
Valuation:	1	2008/07/01								
Date of valuation:		2009/10	2009/10							
Financial year valuation used	2	Yes	Yes							
Municipal by-laws s6 in place? (Y/N)										
Municipal/assistant valuer appointed? (Y/N)		Yes	Yes							
Municipal partnership s38 used? (Y/N)										
No. of assistant valuers (FTE)	3									
No. of data collectors (FTE)	3									
No. of internal valuers (FTE)	3									
No. of external valuers (FTE)	3									
No. of additional valuers (FTE)	4									
Valuation appeal board established? (Y/N)		Yes								
Implementation time of new valuation roll (mths)	12									
No. of properties	5	2 323	2 323							
No. of sectional title values	5									
No. of unreasonably difficult properties s7(2)										
No. of supplementary valuations										
No. of valuation roll amendments										
No. of objections by rate payers		1								
No. of appeals by rate payers										
No. of successful objections	8									
No. of successful objections > 10%	8									
Supplementary valuation		1	1							
Public service infrastructure value (Rm)	5	4	4							
Municipality owned property value (Rm)										
Valuation reductions:										
Valuation reductions-public infrastructure (Rm)										
Valuation reductions-nature reserves/park (Rm)										
Valuation reductions-mineral rights (Rm)										
Valuation reductions-R15,000 threshold (Rm)		1	1							
Valuation reductions-public worship (Rm)		2	2							
Valuation reductions-other (Rm)		919	919							
Total valuation reductions:		922	922	-	-	-	-	-	-	-
Total value used for rating (Rm)	5									
Total land value (Rm)	5									
Total value of improvements (Rm)	5									
Total market value (Rm)	5	943	943							
Rating:										
Residential rate used to determine rate for other categories? (Y/N)		No	No							
Differential rates used? (Y/N)	5	No	No							
Limit on annual rate increase (s20)? (Y/N)		No	No							
Special rating area used? (Y/N)		No	No							
Phasing-in properties s21 (number)		Yes	Yes							
Rates policy accompanying budget? (Y/N)		Yes	Yes							
Fixed amount minimum value (R'000)										
Non-residential prescribed ratio s19? (%)										
Rate revenue:										
Rate revenue budget (R'000)	6	174	365							
Rate revenue expected to collect (R'000)	6	174	365							
Expected cash collection rate (%)		100.0%	100.0%							
Special rating areas (R'000)	7									
Rebates, exemptions - indigent (R'000)										
Rebates, exemptions - pensioners (R'000)										
Rebates, exemptions - bona fide farm. (R'000)										
Rebates, exemptions - other (R'000)										
Phase-in reductions/discs (R'000)										
Total rebates, exemptns, reductns, dlscs (R'000)		-	-	-	-	-	-	-	-	-

References

1. All numbers to be expressed as whole numbers except FTEs and Rates in the Rand
2. To give effect to rates policy
3. Full Time Equivalent (FTE) should be expressed to one decimal place and takes into account full time and part time staff
4. Required to implement new system (FTE)
5. Provide relevant information for historical comparisons. Must reconcile to the total of Table SA12
6. Current and budget year must reconcile to Table A4 Budgeted Financial Performance (revenue and expenditure)
7. Included in rate revenue budget
8. In favour of the rate-payer

DC10 Cacadu - Supporting Table SA12a Property rates by category (current year)

Description	Ref	Resi.	Indust.	Bus. & Comm.	Farm props.	State-owned	Muni props.	Public service infra.	Private owned towns	Formal & Informal Settle.	Comm. Land	State trust land	Section 8(2)(c) (note 1)	Protect. Areas	National Monuments	Public benefit organs.	Mining Props.
Current Year 2012/13																	
Valuation:																	
No. of properties																	
No. of sectional title property values																	
No. of unreasonably difficult properties s7(2)																	
No. of supplementary valuations																	
Supplementary valuation (Rm)																	
No. of valuation roll amendments																	
No. of objections by rate-payers																	
No. of appeals by rate-payers																	
No. of appeals by rate-payers finalised																	
No. of successful objections	5																
No. of successful objections > 10%	5																
Estimated no. of properties not valued																	
Years since last valuation (select)																	
Frequency of valuation (select)																	
Method of valuation used (select)																	
Base of valuation (select)																	
Phasing-in properties s21 (number)																	
Combination of rating types used? (Y/N)																	
Fiat rate used? (Y/N)																	
Is balance rated by uniform rate/variable rate?																	
Valuation reductions:																	
Valuation reductions-public infrastructure (Rm)																	
Valuation reductions-nature reserves/park (Rm)																	
Valuation reductions-mineral rights (Rm)																	
Valuation reductions-R15,000 threshold (Rm)																	
Valuation reductions-public worship (Rm)																	
Valuation reductions-other (Rm)																	
Total valuation reductions:	2																
Total value used for rating (Rm)	6																
Total land value (Rm)	6																
Total value of improvements (Rm)	6																
Total market value (Rm)	6																
Rating:																	
Average rate	3																
Rate revenue budget (R '000)																	
Rate revenue expected to collect (R'000)																	
Expected cash collection rate (%)	4																
Special rating areas (R'000)																	
Rebates, exemptions - indigent (R'000)																	
Rebates, exemptions - pensioners (R'000)																	
Rebates, exemptions - bona fide farm. (R'000)																	
Rebates, exemptions - other (R'000)																	
Phase-in reductions/discounts (R'000)																	
Total rebates, exemptions, discounts, discs (R'000)																	

References

1. Land & Assistance Act, Restitution of Land Rights, Communal Property Associations
2. Include value of additional reductions is 'free' value greater than MPRA minimum.
3. Average rate - cents in the Rand. Eg 10.26 cents in the Rand is 0.1026, expressed to 6 decimal places maximum
4. Include arrears collections
5. In favour of the rate-payer
6. Provide relevant information for historical comparisons.

DC10 Cacadu - Supporting Table SA12b Property rates by category (budget year)

Description	Ref	Resi.	Indust.	Bus. & Comm.	Farm props.	State-owned	Muni props.	Public service infra.	Private owned towns	Formal & Informal Settle.	Comm. Land	State trust land	Section 8(2)(a) (note 1)	Protect. Areas	National Monuments	Public benefit organs.	Mining Props.
Budget Year 2013/14																	
Valuation:																	
No. of properties																	
No. of sectional title property values																	
No. of unreasonably difficult properties s/(2)																	
No. of supplementary valuations																	
Supplementary valuation (Rm)																	
No. of valuation roll amendments																	
No. of objections by rate-payers																	
No. of appeals by rate-payers																	
No. of successful objections	5																
No. of appeals by rate-payers finalised	5																
Estimated no. of properties not valued																	
Years since last valuation (select)																	
Frequency of valuation (select)																	
Method of valuation used (select)																	
Base of valuation (select)																	
Phasing-in properties s21 (number)																	
Combination of rating types used? (Y/N)																	
Fiat rate used? (Y/N)																	
Is balance rated by uniform rate/variable rate?																	
Valuation reductions:																	
Valuation reductions-public infrastructure (Rm)																	
Valuation reductions-nature reserves/park (Rm)																	
Valuation reductions-mineral rights (Rm)																	
Valuation reductions-R15,000 threshold (Rm)																	
Valuation reductions-public worship (Rm)																	
Valuation reductions-other (Rm)																	
Total valuation reductions:	2																
Total value used for rating (Rm)	6																
Total land value (Rm)	6																
Total value of improvements (Rm)	6																
Total market value (Rm)	6																
Rating:																	
Average rate	3																
Rate revenue budget (R '000)																	
Rate revenue expected to collect (R'000)																	
Expected cash collection rate (%)	4																
Special rating areas (R'000)																	
Rebates, exemptions - indigent (R'000)																	
Rebates, exemptions - pensioners (R'000)																	
Rebates, exemptions - bona fide farm. (R'000)																	
Rebates, exemptions - other (R'000)																	
Phase-in reductions/discounts (R'000)																	
Total rebates, exemptions, discounts, discs (R'000)																	

References

1. Land & Assistance Act, Restitution of Land Rights, Communal Property Associations
2. Include value of additional reductions is 'free' value greater than MPPA minimum.
3. Average rate - cents in the Rand. Eg 10.26 cents in the Rand is 0.1026, expressed to 6 decimal places maximum
4. Include arrears collections
5. In favour of the rate-payer
6. Provide relevant information for historical comparisons.

DC10 Cacadu - Supporting Table SA13a Service Tariffs by category

Description	Ref	Provide description of tariff structure where appropriate	2009/10	2010/11	2011/12	Current Year 2012/13	2013/14 Medium Term Revenue & Expenditure Framework		
							Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16
Property rates (rate in the Rand)	1								
Residential properties			0	0					
Residential properties - vacant land			0	0					
Formal/informal settlements	n/a								
Small holdings			0	0					
Farm properties - used			0	0					
Farm properties - not used			0	0					
Industrial properties			0	0					
Business and commercial properties			0	0					
Communal land - residential	n/a								
Communal land - small holdings	n/a								
Communal land - farm property	n/a								
Communal land - business and commercial	n/a								
Communal land - other	n/a								
State-owned properties			0	0					
Municipal properties	n/a								
Public service infrastructure			0	0					
Privately owned towns serviced by the owner	n/a								
State trust land	n/a								
Restitution and redistribution properties	n/a								
Protected areas	n/a								
National monuments properties	n/a								
Exemptions, reductions and rebates (Rands)									
Residential properties									
R15 000 threshold rebate			15 000	15 000	15 000	15 000	15 000	15 000	15 000
General residential rebate	n/a								
Indigent rebate or exemption			1	1					
Pensioners/social grants rebate or exemption			1	1					
Temporary relief rebate or exemption	n/a								
Bona fide farmers rebate or exemption			0	0					
Other rebates or exemptions	2								
Water tariffs									
Domestic									
Basic charge/fee (Rands/month)			12	13					
Service point - vacant land (Rands/month)	n/a								
Water usage - flat rate tariff (c/k)			210	227					
Water usage - life line tariff	n/a								
Water usage - Block 1 (c/k)	n/a								
Water usage - Block 2 (c/k)	n/a								
Water usage - Block 3 (c/k)	n/a								
Water usage - Block 4 (c/k)	n/a								
Other	2								
Waste water tariffs									
Domestic									
Basic charge/fee (Rands/month)			21	23					
Service point - vacant land (Rands/month)	n/a								
Waste water - flat rate tariff (c/k)	n/a								
Volumetric charge - Block 1 (c/k)	n/a								
Volumetric charge - Block 2 (c/k)	n/a								
Volumetric charge - Block 3 (c/k)	n/a								
Volumetric charge - Block 4 (c/k)	n/a								
Other	2								
Electricity tariffs									
Domestic									
Basic charge/fee (Rands/month)	n/a								
Service point - vacant land (Rands/month)	n/a								
FBE			50kWh	50kWh					
Life-line tariff - meter	n/a								
Life-line tariff - prepaid	n/a								
Flat rate tariff - meter (c/kwh)	n/a								
Flat rate tariff - prepaid (c/kwh)	n/a								
Meter - IBT Block 1 (c/kwh)	n/a								
Meter - IBT Block 2 (c/kwh)	n/a								
Meter - IBT Block 3 (c/kwh)	n/a								
Meter - IBT Block 4 (c/kwh)	n/a								
Meter - IBT Block 5 (c/kwh)	n/a								
Prepaid - IBT Block 1 (c/kwh)	n/a								
Prepaid - IBT Block 2 (c/kwh)	n/a								
Prepaid - IBT Block 3 (c/kwh)	n/a								
Prepaid - IBT Block 4 (c/kwh)	n/a								
Prepaid - IBT Block 5 (c/kwh)	n/a								
Other	2								
Waste management tariffs									
Domestic									
Street cleaning charge	n/a								
Basic charge/fee			6	7					
80l bin - once a week	n/a								
250l bin - once a week	n/a								

References

1. If properties are not rated or zero rated this must be indicated as such
2. Please provide detailed descriptions on Sheet SA13b

DC10 Cacadu - Supporting Table SA14 Household bills

Description	Ref	2009/10	2010/11	2011/12	Current Year 2012/13			2013/14 Medium Term Revenue & Expenditure Framework			
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2013/14 % Incr.	Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16
Rand/cent											
Monthly Account for Household - 'Middle Income Range'	1										
Rates and services charges:											
Property rates		72.50	78.30								
Electricity: Basic levy											
Electricity: Consumption											
Water: Basic levy		10.89	11.76								
Water: Consumption		63.00	68.04								
Sanitation		18.51	19.99								
Refuse removal		5.61	6.05								
Other											
sub-total		170.51	184.14	-	-	-	-	-	-	-	-
VAT on Services											
Total large household bill:		170.51	184.14	-	-	-	-	-	-	-	-
% Increase/-decrease			8.0%	(100.0%)	-	-	-		-	-	-
Monthly Account for Household - 'Affordable Range'	2										
Rates and services charges:											
Property rates		43.50	46.98								
Electricity: Basic levy											
Electricity: Consumption											
Water: Basic levy		10.89	11.76								
Water: Consumption		52.50	56.70								
Sanitation		18.51	19.99								
Refuse removal		5.61	6.05								
Other											
sub-total		131.01	141.48	-	-	-	-	-	-	-	-
VAT on Services											
Total small household bill:		131.01	141.48	-	-	-	-	-	-	-	-
% Increase/-decrease			8.0%	(100.0%)	-	-	-		-	-	-
Monthly Account for Household - 'Indigent' Household receiving free basic services	3										
Rates and services charges:											
Property rates											
Electricity: Basic levy											
Electricity: Consumption											
Water: Basic levy		10.89	11.76								
Water: Consumption											
Sanitation											
Refuse removal		18.51	19.99								
Other		5.61	6.05								
sub-total		35.01	37.80	-	-	-	-	-	-	-	-
VAT on Services											
Total small household bill:		35.01	37.80	-	-	-	-	-	-	-	-
% increase/-decrease			8.0%	(100.0%)	-	-	-		-	-	-

References

1. Use as basis property value of R700 000, 1 000 kWh electricity and 30kl water
2. Use as basis property value of R500 000 and R700 000, 500 kWh electricity and 25kl water
3. Use as basis property value of R 300 000, 350kWh electricity and 20kl water (50 kWh electricity and 6 kl water free)

DC10 Cacadu - Supporting Table SA15 Investment particulars by type

Investment type	Ref	2009/10	2010/11	2011/12	Current Year 2012/13			2013/14 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16
R thousand										
Parent municipality	1									
Securities - National Government										
Listed Corporate Bonds										
Deposits - Bank		366 704	305 968	268 613	209 405	209 405	204 824	154 442	143 066	125 420
Deposits - Public Investment Commissioners										
Deposits - Corporation for Public Deposits										
Bankers Acceptance Certificates										
Negotiable Certificates of Deposit - Banks										
Guaranteed Endowment Policies (sinking)										
Repurchase Agreements - Banks										
Municipal Bonds										
Municipality sub-total		366 704	305 968	268 613	209 405	209 405	204 824	154 442	143 066	125 420
Entities										
Securities - National Government										
Listed Corporate Bonds										
Deposits - Bank										
Deposits - Public Investment Commissioners										
Deposits - Corporation for Public Deposits										
Bankers Acceptance Certificates										
Negotiable Certificates of Deposit - Banks										
Guaranteed Endowment Policies (sinking)										
Repurchase Agreements - Banks										
Entities sub-total		-	-	-	-	-	-	-	-	-
Consolidated total:		366 704	305 968	268 613	209 405	209 405	204 824	154 442	143 066	125 420

References

1. Total investments must reconcile to Budgeted Financial Position ('current' call investment deposits plus 'non-current' investments)

DC10 Cacadu - Supporting Table SA16 Investment particulars by maturity

Investments by Maturity	Ref	Period of investment	Type of investment	Capital Guarantee (Yes/ No)	Variable or Fixed interest rate	Interest Rate 3.	Commission Paid (Rands)	Commission Recipient	Expiry date of investment	Monetary value	Interest to be realised
											Rand thousand
Name of institution & Investment ID	1										
Parent municipality											
ABSA Bank		Various	Fixed Deposit	No	Fixed	Various			Various	35 589	2 397
Standard Bank		Various	Fixed Deposit	No	Fixed	Various			Various	38 946	2 623
Nedcor		Various	Fixed Deposit	No	Fixed	Various			Various	36 260	2 442
First Rand		Various	Fixed Deposit	No	Fixed	Various			Various	34 246	2 306
Investec		Various	Fixed Deposit	No	Fixed	Various			Various	9 401	633
Municipality sub-total										154 442	10 400
Entities											
Entities sub-total										-	-
TOTAL INVESTMENTS AND INTEREST	1									154 442	10 400

References

1. Total investments must reconcile to all items in Table SA15 for the Current Year (30 June)
2. List investments in expiry date order

DC10 Cacadu - Supporting Table SA17 Borrowing

Borrowing - Categorised by type	Ref	2009/10	2010/11	2011/12	Current Year 2012/13			2013/14 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16
R thousand										
Parent municipality										
Long-Term Loans (annuity/reducing balance)										
Long-Term Loans (non-annuity)										
Local registered stock										
Instalment Credit										
Financial Leases		109	22	-						
PPP liabilities										
Finance Granted By Cap Equipment Supplier										
Marketable Bonds										
Non-Marketable Bonds										
Bankers Acceptances										
Financial derivatives										
Other Securities										
Municipality sub-total	1	109	22	-	-	-	-	-	-	-
Entities										
Long-Term Loans (annuity/reducing balance)										
Long-Term Loans (non-annuity)										
Local registered stock										
Instalment Credit										
Financial Leases										
PPP liabilities										
Finance Granted By Cap Equipment Supplier										
Marketable Bonds										
Non-Marketable Bonds										
Bankers Acceptances										
Financial derivatives										
Other Securities										
Entities sub-total	1	-	-	-	-	-	-	-	-	-
Total Borrowing	1	109	22	-	-	-	-	-	-	-

Unspent Borrowing - Categorised by type										
Parent municipality										
Long-Term Loans (annuity/reducing balance)										
Long-Term Loans (non-annuity)										
Local registered stock										
Instalment Credit										
Financial Leases										
PPP liabilities										
Finance Granted By Cap Equipment Supplier										
Marketable Bonds										
Non-Marketable Bonds										
Bankers Acceptances										
Financial derivatives										
Other Securities										
Municipality sub-total	1	-	-	-	-	-	-	-	-	-
Entities										
Long-Term Loans (annuity/reducing balance)										
Long-Term Loans (non-annuity)										
Local registered stock										
Instalment Credit										
Financial Leases										
PPP liabilities										
Finance Granted By Cap Equipment Supplier										
Marketable Bonds										
Non-Marketable Bonds										
Bankers Acceptances										
Financial derivatives										
Other Securities										
Entities sub-total	1	-	-	-	-	-	-	-	-	-
Total Unspent Borrowing	1	-	-	-	-	-	-	-	-	-

References

1. Total borrowing must reconcile to Budgeted Financial Position (Borrowing - non-current)

DC10 Cacadu - Supporting Table SA32 List of external mechanisms

External mechanism	Yrs/ Mths	Period of agreement 1.	Service provided	Expiry date of service delivery agreement or contract	Monetary value of agreement 2.
Name of organisation		Number			R thousand

References

1. Total agreement period from commencement until end
2. Annual value

DC10 Cacadu - Supporting Table SA34c Repairs and maintenance expenditure by asset class

Description		Ref	2009/10	2010/11	2011/12	Current Year 2012/13			2013/14 Medium Term Revenue & Expenditure Framework		
R thousand		1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16
Repairs and maintenance expenditure by Asset Class/Sub-class											
Infrastructure			-	-	-	-	-	-	-	-	-
Infrastructure - Road transport			-	-	-	-	-	-	-	-	-
Roads, Pavements & Bridges											
Storm water											
Infrastructure - Electricity			-	-	-	-	-	-	-	-	-
Generation											
Transmission & Reticulation											
Street Lighting											
Infrastructure - Water			-	-	-	-	-	-	-	-	-
Dams & Reservoirs											
Water purification											
Reticulation											
Infrastructure - Sanitation			-	-	-	-	-	-	-	-	-
Reticulation											
Sewerage purification											
Infrastructure - Other			-	-	-	-	-	-	-	-	-
Waste Management											
Transportation	2										
Gas											
Other	3										
Community			-	-	-	-	-	-	-	-	-
Parks & gardens											
Sportsfields & stadia											
Swimming pools											
Community halls											
Libraries											
Recreational facilities											
Fire, safety & emergency											
Security and policing											
Buses	7										
Clinics											
Museums & Art Galleries											
Cemeteries											
Social rental housing	8										
Other											
Heritage assets			-	-	-	-	-	-	-	-	-
Buildings											
Other	9										
Investment properties			-	-	-	-	-	-	-	-	-
Housing development											
Other											
Other assets			953	2 455	574	1 242	1 242	686	991	1 044	1 094
General vehicles	10		54	40	-	21	21	21	50	53	56
Specialised vehicles			-	-	-	-	-	-	-	-	-
Plant & equipment			(56)	426	266	231	231	188	258	274	287
Computers - hardware/equipment			106	182	48	181	181	37	139	143	146
Furniture and other office equipment			7	63	41	55	55	41	45	49	53
Abattoirs											
Markets											
Civic Land and Buildings											
Other Buildings			434	1 669	219	755	755	400	500	526	552
Other Land			93	75							
Surplus Assets - (Investment or inventory)											
Other			315								
Agricultural assets			-	-	-	-	-	-	-	-	-
List sub-class											
Biological assets			-	-	-	-	-	-	-	-	-
List sub-class											
Intangibles			-	-	-	-	-	-	-	-	-
Computers - software & programming											
Other (list sub-class)											
Total Repairs and Maintenance Expenditure	1		953	2 455	574	1 242	1 242	686	991	1 044	1 094

Specialised vehicles		-	-	-	-	-	-	-	-	-
Refuse										
Fire										
Conservancy										
Ambulances										
R&M as a % of PPE		1.3%	3.6%	0.8%	1.4%	1.3%	0.8%	1.0%	1.0%	1.0%
R&M as % Operating Expenditure		0.3%	1.2%	0.4%	0.8%	0.7%	0.5%	0.7%	1.0%	1.0%

References

1. Total Repairs and Maintenance Expenditure by Asset Category must reconcile to total repairs and maintenance expenditure on Table SA1
2. Airports, Car Parks, Bus Terminals and Taxi Ranks
3. For example - technology backbones (e.g. fibre optic, WiFi infrastructure) for economic development purposes
4. Work-in-progress/under construction to be budgeted under the respective item
5. Infrastructure includes 'land and buildings required' by that infrastructure and vehicles/plant & equipment used by the service generated by that infrastructure
6. Donated/contributed & leased assets to be included within the respective sub-class
7. Busses used to provide a service to the community
8. Not municipal contributions to the 'top structure' being built using the housing subsidies
9. Statues, art collections, medals etc.
10. Ambulances, fire engines, refuse vehicles - but not vehicles that would normally be classified as 'Plant and equipment'

check balance	-	-	-	-	-	-	-	-	-	-
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DC10 Cacadu - Supporting Table SA34d Depreciation by asset class

Description	Ref	2009/10	2010/11	2011/12	Current Year 2012/13			2013/14 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16
R thousand	1									
Depreciation by Asset Class/Sub-class										
Infrastructure		-	-	-	-	-	-	-	-	-
Infrastructure - Road transport		-	-	-	-	-	-	-	-	-
Roads, Pavements & Bridges										
Storm water										
Infrastructure - Electricity		-	-	-	-	-	-	-	-	-
Generation										
Transmission & Reticulation										
Street Lighting										
Infrastructure - Water		-	-	-	-	-	-	-	-	-
Dams & Reservoirs										
Water purification										
Reticulation										
Infrastructure - Sanitation		-	-	-	-	-	-	-	-	-
Reticulation										
Sewerage purification										
Infrastructure - Other		-	-	-	-	-	-	-	-	-
Waste Management										
Transportation	2									
Gas										
Other	3									
Community		-	-	-	-	-	-	-	-	-
Parks & gardens										
Sportsfields & stadia										
Swimming pools										
Community halls										
Libraries										
Recreational facilities										
Fire, safety & emergency										
Security and policing										
Buses	7									
Clinics										
Museums & Art Galleries										
Cemeteries										
Social rental housing	8									
Other										
Heritage assets		-	-	-	-	-	-	-	-	-
Buildings										
Other	9									
Investment properties		-	-	-	-	-	-	-	-	-
Housing development										
Other										
Other assets		4 684	4 500	1 718	1 134	1 135	1 135	2 033	2 033	2 033
General vehicles		1 709	1 821	552	421	421	421	1 220	1 220	1 220
Specialised vehicles		-	-	-	-	-	-	-	-	-
Plant & equipment		730	1 153	661	169	170	170	468	468	468
Computers - hardware/equipment										
Furniture and other office equipment										
Abattoirs										
Markets										
Civic Land and Buildings										
Other Buildings		2 246	1 526	505	544	544	544	346	346	346
Other Land										
Surplus Assets - (Investment or Inventory)										
Other										
Agricultural assets		-	-	-	-	-	-	-	-	-
List sub-class										
Biological assets		-	-	-	-	-	-	-	-	-
List sub-class										

Intangibles		-	-	-	-	-	-	-	-
Computers - software & programming									
Other (first sub-class)									
Total Depreciation	1	4 684	4 500	1 718	1 134	1 135	1 135	2 033	2 033

Specialised vehicles		-	-	-	-	-	-	-	-
Refuse									
Fire									
Conservancy									
Ambulances									

References

1. Depreciation based on write down values. Not including Depreciation resulting from revaluation.
2. Airports, Car Parks, Bus Terminals and Taxi Ranks
3. For example - technology backbones (e.g. fibre optic, WIFI infrastructure) for economic development purposes
4. Work-in-progress/under construction to be budgeted under the respective item
5. Infrastructure includes 'land and buildings required' by that infrastructure and vehicles/plant & equipment used by the service generated by that infrastructure
6. Donated/contributed & leased assets to be included within the respective sub-class
7. Busses used to provide a service to the community
8. Not municipal contributions to the 'top structure' being built using the housing subsidies
9. Statues, art collections, medals etc.
10. Ambulances, fire engines, refuse vehicles - but not vehicles that would normally be classified as 'Plant and equipment'

Check	-	-	-	-	-	-	-	-	-
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DC10 Cacadu - Supporting Table SA35 Future financial implications of the capital budget

Vote Description R thousand	Ref	2013/14 Medium Term Revenue & Expenditure Framework			Forecasts			
		Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16	Forecast 2016/17	Forecast 2017/18	Forecast 2018/19	Present value
Capital expenditure	1							
Vote 1 - Executive and council		10 735	10 000	5 000				
Vote 2 - Finance and Corporate Services		660	-	-				
Vote 3 - Planning and Infrastructure development		43	-	-				
Vote 4 - Health		760	-	-				
Vote 5 - Community Services		-	-	-				
Vote 6 - Housing		-	-	-				
Vote 7 - Public Safety		104	-	-				
Vote 8 - Sport and Recreation		-	-	-				
Vote 9 - Waste Management		-	-	-				
Vote 10 - Roads		-	-	-				
Vote 11 - Water		-	-	-				
Vote 12 - Electricity		-	-	-				
Vote 13 - Other		8	-	-				
Vote 14 -		-	-	-				
Vote 15 -		-	-	-				
List entity summary if applicable								
Total Capital Expenditure		12 310	10 000	5 000	-	-	-	-
Future operational costs by vote	2							
Vote 1 - Executive and council								
Vote 2 - Finance and Corporate Services								
Vote 3 - Planning and Infrastructure development								
Vote 4 - Health								
Vote 5 - Community Services								
Vote 6 - Housing								
Vote 7 - Public Safety								
Vote 8 - Sport and Recreation								
Vote 9 - Waste Management								
Vote 10 - Roads								
Vote 11 - Water								
Vote 12 - Electricity								
Vote 13 - Other								
Vote 14 -								
Vote 15 -								
List entity summary if applicable								
Total future operational costs		-	-	-	-	-	-	-
Future revenue by source	3							
Property rates								
Property rates - penalties & collection charges								
Service charges - electricity revenue								
Service charges - water revenue								
Service charges - sanitation revenue								
Service charges - refuse revenue								
Service charges - other								
Rental of facilities and equipment								
List other revenues sources if applicable								
List entity summary if applicable								
Total future revenue		-	-	-	-	-	-	-
Net Financial Implications		12 310	10 000	5 000	-	-	-	-

References

1. Summarise the total capital cost until capital project is operational (MFMA s19(2)(a))
2. Summary of future operational costs from when projects operational (present value until the end of each asset's useful life) (MFMA s19(2)(b))
3. Summarise the future revenue from when projects are operational, including municipal tax and tariff implications, (present value until the end of asset's useful life)

DC10 Cacadu - Supporting Table SA36 Detailed capital budget

Municipal Vote/Capital project	Ref	Program/Project description	Project number	IDP Goal code	Individually Approved (Year/Mo)	Asset Class	Asset Sub-Class	GPS co-ordinates	Total Project Estimate	Prior year outcomes Audited Outcome 2011/12 Current Year 2012/13 Full Year Forecast	2013/14 Medium Term Revenue & Expenditure Framework Budget Year 2013/14 Budget Year +1 2014/15 Budget Year +2 2015/16	Project Information Ward location New or renewed
Municipal Vote/Capital project	4			2	6	3	3	5				
RR thousand												
Parent municipality: <i>List all capital projects grouped by Municipal Vote</i>												
See Annexure A												
Parent Capital expenditure	1										- - -	
Entities: ✓ Included all capital projects grouped by Entity Entity A Water project A Entity B Electricity project B											- - -	
Entity Capital expenditure										- -	- -	
Entity Capital expenditure										- -	- -	

References

1. Must reconcile with Budgeted Capital Expenditure

2. As per Table SA6

3. As per Table SA34

4. Projects that fall above the threshold values applicable to the municipality as identified in regulation 13 of the Municipal Budget and Reporting Regulations must be listed individually. Other projects by programme by Vote

DC10 Cacadu - Supporting Table SA37 Projects delayed from previous financial year/s

Municipal Vote/Capital project R thousand	Ref. 1,2	Project name	Project number	Asset Class 3	Asset Sub-Class 3	GPS co-ordinates 4	Previous target year to complete Year	Current Year 2012/13			2013/14 Medium Term Revenue & Expenditure Framework		
								Original Budget	Full Year Forecast		Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16
Parent municipality: List all capital projects grouped by Municipal Vote				Examples	Examples								
Entities: List all capital projects grouped by Municipal Entity Entity Name Project name													

References

1. List all projects with planned completion dates in current year that have been re-budgeted in the MTREF
2. Refer MFMA s30
3. Refer Table SA34

ANNEXURES

PROJECTS	AMOUNTS	FUNDING SOURCE
<u>OFFICE OF THE MAYOR</u>		
MORAL REGENERATION	100 000	Accumulated Surplus
IMBIZOS AND OUTREACH	70 000	Accumulated Surplus
	<u>170 000</u>	
<u>OFFICE OF THE MUNICIPAL MANAGER</u>		
PERFORMANCE MANAGEMENT		
PMS SUPPORT TO LM'S	300 000	Accumulated Surplus
	<u>300 000</u>	
CAPACITY BUILDING		
POLICIES	75 000	Grant - MSIG
MSIG - GOOD GOVERNANCE PH3	200 000	Grant - MSIG
NT MINIMUM COMPETENCIES (GAMAP/GRAP TRAINING)	870 000	Grant - MSIG
	<u>1 145 000</u>	
SPECIAL PROJECT UNIT - YOUTH, GENDER AND DISABLED		
COMMEMORATION DAY CELEBRATION	200 000	Accumulated Surplus
DISABILITY EMPOWERMENT	200 000	Accumulated Surplus
WOMEN EMPOWERMENT	300 000	Accumulated Surplus
YOUTH DEVELOPMENT	250 000	Accumulated Surplus
	<u>950 000</u>	
LIBRARIES		
LIBRARIES	800 000	Accumulated Surplus
	<u>800 000</u>	
HIV/AIDS		
IMPLEMENTATION OF THE HIV/AIDS PLAN	300 000	Accumulated Surplus
	<u>300 000</u>	
TOTAL OFFICE OF THE MUNICIPAL MANAGER	<u>3 495 000</u>	
<u>DEPARTMENT: PLANNING AND DEVELOPMENT</u>		
PLANNING UNIT		
IDP SUPPORT TO MUNICIPALITIES	500 000	Accumulated Surplus
CONSTRUCTION OF SIDEWALKS AND WALKWAYS	600 000	Accumulated Surplus
TECHNICAL TOWN PLANNING ASSISTANCE	500 000	Accumulated Surplus
	<u>1 600 000</u>	
PROJECT MANAGEMENT		
PLANNING AND FEASIBILITY STUDY	1 500 000	Accumulated Surplus
ERADICATION OF BUCKETS - LM'S	2 500 000	Accumulated Surplus
RIETBRON EPWP ROADS & STORMWATER	5 000 000	Accumulated Surplus
	<u>9 000 000</u>	

ENVIRONMENTAL HEALTH

FEASIBILITY STUDIES FOR SOLID WASTE SITES	250 000	Accumulated Surplus
	<u>250 000</u>	

HOUSING COORDINATOR

HOUSING TRANSFER AND BENEFICIARY	400 000	Sundry Creditors
INFR DMA: ALIENATION	200 000	Sundry Creditors
	<u>600 000</u>	

FIRE SERVICE - HEAD OFFICE

CONTRIBUTION TO MUNICIPALITIES	3 000 000	Accumulated Surplus
RESTORATION OF FIRE HYDRANT DISTRICT WIDE	3 000 000	Accumulated Surplus
	<u>6 000 000</u>	

TRANSPORT, ROADS & CAPACITY BUILDING

SOMERSET EAST ROADS AND STORMWATER	150 000	Accumulated Surplus
		Grant - Road and Transport
INTER CITY BUS TERMINAL	1 128 418	Grant
INTER CITY BUS TERMINAL	1 720 788	Accumulated Surplus
	<u>2 999 206</u>	

WASTE MANAGEMENT

VIP LATRINES IN THE DMA	250 000	Accumulated Surplus
	<u>250 000</u>	

WATER DISTRIBUTION

JANSENVILLE WATER TREATMENT WORKS	400 000	Accumulated Surplus
NIEU-BETHESDA WATER TREATMENT	1 848 939	Grant
NIEU-BETHESDA WATER TREATMENT	6 000 000	Accumulated Surplus
WSAWSP MODEL REVIEW / CAPACITY ASSESSMENT	400 000	Accumulated Surplus
	<u>8 648 939</u>	

ELECTICITY DISTRIBUTION

RIETBRON ELECTRIFICATION	125 000	Accumulated Surplus
	<u>125 000</u>	

CLINICS

JANSENVILLE MOBILE WOLWEFONTEIN	100 000	Accumulated Surplus
	<u>100 000</u>	

TOTAL DEPARTMENT: PLANNING & DEVELOPMENT	<u>29 573 145</u>	
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DEPARTMENT : ECONOMIC DEVELOPMENT**MANAGEMENT**

TRADE AND INVESTMENT PROMOTION	1 380 000	Accumulated Surplus
DISTRICT DEVELOPMENT AGENCY	3 000 000	Accumulated Surplus
LEDI PROJECTS	550 000	Accumulated Surplus
	<u>4 930 000</u>	

LOCAL ECONOMIC DEVELOPMENT

DISTRICT CRAFT HUB DEVELOPMENT SUPPORT	250 000	Accumulated Surplus
AGRICULTURAL SUPPORT	2 150 000	Accumulated Surplus
LED DISTRICT SUPPORT	600 000	Accumulated Surplus
CDM SMME SUPPORT PROGRAMME	1 200 000	Accumulated Surplus
PELLET FACTORY IN RIETBRON	100 000	Accumulated Surplus
	<u>4 300 000</u>	

TOURISM PROMOTION & DEVELOPMENT

DESTINATION AND SUB-BRANDING SIGNAGE	400 000	Accumulated Surplus
DEV OF TOURISM STATS SYSTEM	475 000	Accumulated Surplus
SUPPORT TO LOCAL TOURISM ORGANISATIONS	600 000	Accumulated Surplus
TOURISM EDUCATION AND AWARENESS	500 000	Accumulated Surplus
TOURISM MARKETING	2 000 000	Accumulated Surplus
TOURISM MONTH ACTIVITIES	120 000	Accumulated Surplus
TOURISM INFRASTRUCTURE INVESTMENT	1 000 000	Accumulated Surplus
	<u>5 095 000</u>	

TOTAL DEPARTMENT: ECONOMIC DEVELOPMENT	<u>14 325 000</u>
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DEPARTMENT: FINANCE AND COPORATE SERVICES**FINANCIAL ACCOUNTING DIVISION**

GAMAP/GRAP PROJECTS	400 000	Accumulated Surplus
SUPPORT TO LM'S FOR GAMAP IMPLEMENTATION	1 650 000	Accumulated Surplus
	<u>2 050 000</u>	

PENSIONERS EXPENDITURE

LONG TERM MEDICAL LIABILITIES	25 000	Grant
	<u>25 000</u>	

TOTAL FINANCE & CORPORATE SERVICES	<u>2 075 000</u>
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TOTAL PROJECT BUDGET	49 638 145
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SUMMARY OF FUNDING**GRANTS:**

NATIONAL	1 170 000
PROVISIONAL	2 977 357
ACCUMULATED SURPLUS	44 890 788
SUNDRY CREDITORS	600 000
TOTAL FUNDING / PROJECT BUDGET	49 638 145

Annexure "B"
Mandatory Performance Measures 2012/13

Mandatory Measure	CDM
% of households with access to basic level of water	97%*
% of households with access to basic level of sanitation	83%*
% of households with access to basic level of electricity	NA
% of households with access to basic level of solid waste removal	96%*
% of households earning less than R1100 per monthly with access to free basic services	Not measured*
% of municipality's capital budget actually spent on capital projects identified in the IDP	100%
Number of jobs created through the municipality's local economic development initiatives including capital projects	100 permanent 300 temporary
Number of people from employment equity target groups employed in the three highest levels of management in compliance with a municipality approved employment equity plan	12 out of 16 (75%)
% of a municipality's budget actually spent on implementing its workplace skills plan	0.1%
Debt Coverage: Total operating revenue received – operating grants divided by debt servicing payments	NA
Service debtors to revenue: Total outstanding debtors divided by annual revenue actually received for services	NA
Cost coverage: Cash available and investments at 30 June, 2008 divided by monthly fixed operating expenditure	44,35

Reporting measure only, not measured as performance as autonomy is with respective Local Municipalities

Annexure "C"

ANNUAL PERFORMANCE OBJECTIVES BY VOTE – OPERATIONAL MEASURES

Vote	GFS Function	Objective	Key Performance Indicator
Executive Mayor	Executive and Council	<ul style="list-style-type: none"> • Oversight of council operations and exercise delegated authority 	<ul style="list-style-type: none"> • 100% of planned Council meetings held
Municipal Manager	Executive and Council	<ul style="list-style-type: none"> • Ensure the institution is managed in an effective and efficient manner* 	<ul style="list-style-type: none"> • 100% of SDBIP (operational and capital projects) implemented.
	Finance and Administration	<ul style="list-style-type: none"> • Ensure that the Municipality complies with Legislation applicable to it* • Budgetary control of operating income and expenditure* • Ensure that CDM is active within the district in which it serves • Compliance with OHASA • Ensure that capacity of the District is given priority 	<ul style="list-style-type: none"> • Zero incidence of repeat exception reports from Internal Audit (excl. those pre-identified as multiple year implementation programmes) • Existence of a disaster Management Plan • Income and expenditure variance not to exceed 10% • Completion of an investigation into a relocation to Kirkwood • Completion of the quarterly safety checklist • Maintenance of the CDM Capacity building strategy
	Planning and Development	<ul style="list-style-type: none"> • Market CDM to attract tourism, trade and investment 	<ul style="list-style-type: none"> • Annual communication plan in place
	Performance Management	<ul style="list-style-type: none"> • Support the implementation of the IDP through the performance management of the institution and its workforce* 	<ul style="list-style-type: none"> • 100% of CDM employees under the PMS
Planning and Infrastructure Development	Planning and Development	<ul style="list-style-type: none"> • Ensure that development occurs in the most logical way possible and in a manner that is in line with the adopted SDF principles 	<ul style="list-style-type: none"> • 100% Projects prioritized and funded in accordance with the SDF principles
Economic Development	Planning and Development	<ul style="list-style-type: none"> • Ensure that the growth and development agreement is implemented and used as the basis for cooperative district-wide development* 	<ul style="list-style-type: none"> • Monitor monetary commitments from social partners as per the GDS agreement

Vote	GFS Function	Objective	Key Performance Indicator (2010/11)
Finance and Corporate Services	Finance and Administration	<ul style="list-style-type: none"> • Compilation of budget and financial statements • Ensure that Council finances are well managed • Ensure HR issues are effectively dealt with 	<ul style="list-style-type: none"> • Delivery of financial statements to OAG on or before 31 August • Annual approved budget • 100% Financial obligations required by MFMA adhered to in accordance with National Treasury MFMA implementation priorities • 100% job descriptions in place • Recruitment process completed within 8 weeks • Training takes place in accordance with the skills development plan.* • 100% disciplinary hearings organized within 15 working days after service of notice of misconduct.
	Executive and Council	<ul style="list-style-type: none"> • Ensure decision makers receive information 	<ul style="list-style-type: none"> • 100% council agendas delivered prior to 5 days of meeting

* Indicator supported and implemented across all Votes

Annexure “D”

Revenue by Source

Source	Performance Measure	Performance Target
Other income	% of sundry income collected	100 %
Rental of facilities & Equipment	% of fees received	100 %
Interest earned - external investments	Average rate of return/ prime rate	70 %
Interest earned – outstanding debtors	Average rate of return/ prime rate	102 %
Settlement discounts	% of settlement discounts negotiated	1 %
Contributions – other municipalities	% of contributions recovered (if applicable)	100%
Government Grants and Subsidies	% of Grants received	100%
Contribution: Surplus account	% of cash backed surplus utilized	80%

Note: All other income sources are determined by National and Provincial Departments and as promulgated by DORA Act.

CACADU DISTRICT MUNICIPALITY

CAPITAL BUDGET 2013/2014

Department/Division	Asset Type	Qty	Unit Cost	Total cost	Funding Source
EXECUTIVE AND COUNCIL - GFS					
OFFICE OF THE MUNICIPAL MANAGER					
MANAGEMENT					
Computers	Office equipment	2	12 000	24 000	Accumulated surplus
Colour Printer	Office equipment	1	8 000	8 000	Accumulated surplus
Relocation - new offices	Land and Buildings	1	10 000 000	10 000 000	Accumulated surplus
TOTAL VOTE : OFFICE OF MUNICIPAL MANAGER				10 032 000	
				10 032 000	
TOTAL - EXECUTIVE AND COUNCIL - GFS				10 032 000	
DEPARTMENT : FINANCE AND CORPORATE SERVICES					
FINANCE AND ADMINISTRATION - GFS					
CORPORATE SERVICES					
MANAGEMENT					
Boardroom chairs	Office equipment	16	1 500	24 000	Accumulated surplus
Boardroom table	Office equipment	1	10 000	10 000	Accumulated surplus
Shredding machine	Office equipment	1	3 000	3 000	Accumulated surplus
Fridge	Office equipment	1	5 000	5 000	Accumulated surplus
Coffee table	Office equipment	1	2 500	2 500	Accumulated surplus
2 Seater couches	Office equipment	2	5 000	10 000	Accumulated surplus
AUXILIARY SERVICES				54 500	
Printers	Office equipment	4	8 000	32 000	Accumulated surplus
Laminating machine	Office equipment	1	2 000	2 000	Accumulated surplus
Scanner	Office equipment	1	1 500	1 500	Accumulated surplus
Steel Cabinet with wheels	Office equipment	2	5 000	10 000	Accumulated surplus
				45 500	

PEOPLE MANAGEMENT					
Laptop	Office equipment	1	12 000	12 000	Accumulated surplus
Printer	Office equipment	1	8 000	8 000	Accumulated surplus
Airconditioner	Office equipment	2	8 000	16 000	Accumulated surplus
Desks	Office equipment	2	15 000	30 000	Accumulated surplus
Chairs	Office equipment	2	3 000	6 000	Accumulated profits
				72 000	
SECRETARIAT					
Desk	Office equipment	1	15 000	15 000	Accumulated surplus
Highback Chair	Office equipment	1	4 000	4 000	Accumulated surplus
Visitors Chairs	Office equipment	2	2 000	4 000	Accumulated surplus
Colour Printer	Office equipment	3	8 000	24 000	Accumulated surplus
Scanner	Office equipment	1	1 500	1 500	Accumulated surplus
				48 500	
TOTAL : CORPORATE SERVICES				220 500	
FINANCE					
FINANCIAL ACCOUNTING DIVISION					
Printer	Office equipment	2	4 000	8 000	Accumulated surplus
Laptop	Office equipment	1	12 000	12 000	Accumulated surplus
				20 000	
ASSET MANAGEMENT					
Desk	Office equipment	1	15 000	15 000	Accumulated surplus
Laptop	Office equipment	1	12 000	12 000	Accumulated surplus
Swivel Chair	Office equipment	1	4 000	4 000	Accumulated surplus
				31 000	
PROCUREMENT					
Swivel Chair	Office equipment	1	4 000	4 000	Accumulated surplus
				4 000	
REVENUE COLLECTION					
Swivel chair	Office equipment	1	4 000	4 000	Accumulated surplus
Calculator with tally roll	Office equipment	1	1 000	1 000	Accumulated surplus
				5 000	
CREDITORS					
Swivel Chairs	Office equipment	2	4 000	8 000	Accumulated surplus
Calculator with tally roll	Office equipment	1	1 000	1 000	Accumulated surplus
				9 000	

FINANCIAL MANAGEMENT AND SUPPORT					
Laptops	Office equipment	2	12 000	24 000	Accumulated surplus
Swivel chair	Office equipment	3	4 000	12 000	Accumulated surplus
TOTAL : FINANCE				36 000	
				105 000	
INFORMATION TECHNOLOGY					
Swivel chair	Office equipment	3	4 000	12 000	Accumulated surplus
Visitors chair	Office equipment	4	2 000	8 000	Accumulated surplus
Computers	Office equipment	5	12 000	60 000	Accumulated surplus
Laptops	Office equipment	3	12 000	36 000	Accumulated surplus
IT Infrastructure	Office equipment	1	100 000	100 000	Accumulated surplus
Cheque Printer	Office equipment	1	20 000	20 000	Accumulated surplus
TOTAL : INFORMATION TECHNOLOGY				236 000	
PROPERTY SERVICES					
ESTATES					
Airconditioners	Office equipment	8	18 000	144 000	Accumulated surplus
TOTAL: PROPERTY SERVICES				144 000	
TOTAL VOTE : DEPARTMENT : FINANCE AND CORPORATE SERVICE				705 500	
TOTAL : FINANCE AND ADMINISTRATION - GFS				705 500	
DEPARTMENT : PLANNING AND INFRASTRUCTURE DEVELOPMENT					
PLANNING AND DEVELOPMENT - GFS					
PLANNING UNIT					
Laptops	Office equipment	2	12 000	24 000	Accumulated surplus
Printer	Office equipment	1	8 000	8 000	Accumulated surplus
GPS	Office equipment	1	3 000	3 000	Accumulated surplus
TOTAL : PLANNING AND DEVELOPMENT - GFS				35 000	
				35 000	
PUBLIC SAFETY - GFS					
DISASTER MANAGEMENT					
Copy/Printer/Fax/Scan M	Office equipment	3	10 000	30 000	Accumulated surplus
Airconditioner	Office equipment	1	18 000	18 000	Accumulated surplus
Laptops	Office equipment	3	12 000	36 000	Accumulated surplus
Computer	Office equipment	1	12 000	12 000	Accumulated surplus
Printer	Office equipment	1	8 000	8 000	Accumulated surplus
				104 000	

ENVIRONMENTAL HEALTH					
Laptops	Office equipment	5	12 000	60 000	Accumulated surplus
Sedan	Vehicle	1	200 000	200 000	Accumulated surplus
Single Cab	Vehicle	2	250 000	500 000	Accumulated surplus
				760 000	
TOTAL : PUBLIC SAFETY - GFS				864 000	
TOTAL VOTE : DEPARTMENT : PLANNING AND INFRASTRUCTURE DEVELOPMENT				899 000	
DEPARTMENT : ECONOMIC DEVELOPMENT MANAGEMENT					
Foyer Enhancement	Office equipment	1	200 000	200 000	Accumulated surplus
Filing Cabinet	Office equipment	1	6 000	6 000	Accumulated surplus
Fridge	Office equipment	1	5 000	5 000	Accumulated surplus
Microwave	Office equipment	1	1 000	1 000	Accumulated surplus
Airconditioner	Office equipment	2	8 000	16 000	Accumulated surplus
Double Cab	Vehicles	1	400 000	400 000	Accumulated surplus
Recorder	Office equipment	1	10 000	10 000	Accumulated surplus
Desk	Office equipment	1	15 000	15 000	Accumulated surplus
Swivell Chair	Office equipment	1	4 000	4 000	Accumulated surplus
				657 000	
LOCAL ECONOMIC DEVELOPMENT					
Cordless Printer	Office equipment	1	8 000	8 000	Accumulated surplus
				8 000	
TOURISM					
Colour Printer	Office equipment	1	8 000	8 000	Accumulated surplus
				8 000	
TOTAL VOTE : DEPARTMENT : ECONOMIC DEVELOPMENT				673 000	
TOTAL : ECONOMIC DEVELOPMENT - GFS				673 000	
Total Capital Budget				12 309 500	
FUNDING OF CAPITAL BUDGET					
CDM - Accumulated Profits				12 309 500	
				12 309 500	

TARIFFS 2013/2014

FINANCE AND ADMINISTRATION

1. AGREEMENTS

1.1 Framing Agreements - Standard, per agreement	b	each	R 61.81
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2. COMPUTERISED INFORMATION

2.1 Computer Prints - per eyeline page	b	each	R 3.09
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2.2 Address labels (self stick) - per eyeline page	b	each	R 6.18
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2.4 Computer Disks

2.4.1 Basic service fee	b	each	R 236.00
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2.4.2 Price per record (Inclusive of the price of the floppy disk)	b	each	R 0.30
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3 FAXES

4.1 Cost of transmitting fax - per page	b	each	R 1.12
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4.2 Cost of receiving fax - per page	b	each	R 1.12
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4 INTEREST RATE

4.1 Standard Rate of Interest means a rate of interest which is two percent higher than the rate of interest payable by a Council to its bank in respect of an overdraft	a		
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5 SEARCH AND INSPECTION FEES

Furnishing of information to the Public (P.N. 705/1985 d.d.

Subject to the provisions of any law, any person applying to the Council for information from any records kept by the Council shall be furnished with such information upon payment of the under-mentioned fees provided that if such person is the owner of the property in respect of which the information is applied for, he shall be exempt from the payment of such fees:-

1. In respect of the search of any Index to any account not in a service register	b	each	R 9.83
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2. In respect of the search of any Index to an account in a service register (water, sanitation, sewage, miscellaneous debts etc.)	b	each	R 9.83
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3. For the inspection of any deed, document or diagram or any details relating thereto	b	each	R 9.83
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4. For the supply of any certificate of valuation or of the outstanding charges against property, except certificates referred to in Section 96 of Ordinance No. 2 of 1974 and Ordinance No. 18 of 1976	b	each	R 77.26
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5. In respect of any search for information where a fee for such search has not been prescribed by (1), (2) or (3) above	b	each	R 49.17
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6 <u>PHOTOCOPIES</u>				
	A3	b	each	R 1.27
	A4	b	each	R 0.98
7 <u>PARKING</u>				
9.11 <u>Private (Staff)</u>				
	9.1.1 Standard Bank	b	each	R 49.17
8 <u>OTHER</u>				
Tariffs as detailed in Government Gazette No. 7224 Volume 428; No 22125 dated 9 March, 2001				
9 <u>ESTATES</u>				
	9.1 Rental - Internal	b	per m ²	R 59.00
	9.2 Rental - External (Standard Bank building)	b	per m ²	R 56.19
10 <u>TENDER DOCUMENTS</u>				
	10.1 Tender document Administration Fee	b	each	R 75.00
11 <u>CERTIFICATES</u>				
	11.1 Clearance certificates	b	each	R 35.12
	11.2 Valuation certificates	b		R 35.12
	a Tarriff exempt from VAT			
	b Tarriff is standard rated and VAT inclusive			
COMPUTER GENERATED PLANS				
1 <u>Paper</u>				
	1.1 Plotter print: A0	b	each	R 33.71
	1.2 Plotter print: A1	b	each	R 23.89
	1.3 A3 (cut sheets)	b	each	R 11.24
	1.4 A4 prints Laser & Colour	b	each	R 7.03
2 <u>Film</u>				
	2.1 A4 Plotter Film	b	each	R 9.83
	2.2 A4 Overhead Transparencies	b	each	R 21.07
	2.3 A1 Plotter Film	b	each	R 44.96
3 <u>Extract of digital Data to disc (1,44 MB) first disc</u>				
	First Disc	b	each	R 309.05
	Second disc and thereafter	b	each	R 77.26
4 <u>Search and Inspection Fees</u>				
	4.1 Furnishing mapping information	b	per hour	R 77.26
	b Tarriff is standard rated and VAT inclusive			
ENVIRONMENTAL HEALTH				
1 <u>Certificate of Acceptability</u>				
	b Tarriff is standard rated and VAT inclusive			R 63.22
PROMOTION OF ACCESS TO INFORMATION ACT				
Part ii of Notice 187 in the Government Gazette on 1 November 2006				
1 The fee for a copy of the manual as contemplated in regulation 5(c) is <u>R0.60</u> for every photocopy of an A4-size page or part thereof.				

2 The fees for reproduction referred to in regulation 7(1) are as follows:

a)	For every photocopy of an A4-size page or part thereof	b	R 0.85
b)	For every photocopy of an A4-size page or part thereof held on a computer or in electronic or machine-readable form	b	R 0.57
c)	For a copy in a computer-readable form on -		
	i) stiffy disc	b	R 7.03
	ii) compact disc	b	R 56.19
d)	i) For a transcription of visual images, or an A4-size page or part thereof	b	R 29.16
	ii) For a copy of visual images	b	R 84.29
e)	i) For a transcript of an audio record, or an A4-size page or part thereof	b	R 16.86
	ii) For a copy of an audio record	b	R 23.89

3 The request fee payable by every requester, other than a personal requester, referred to in regulation 7(2) is

4 The access fees payable by a requester referred to in regulation 7(3) are as follows:

(1) a)	For every photocopy of an A4-size page or part thereof	b	R 0.85
b)	For every printed copy of an A4-size page or part thereof held on a computer or in electronic or machine-readable form	b	R 0.57
c)	For a copy in a computer-readable form on -		
	i) stiffy disc	b	R 7.03
	ii) compact disc	b	R 56.19
d)	i) For a transcription of visual images, or an A4-size page or part thereof	b	R 30.90
	ii) For a copy of visual images	b	R 84.29
e)	i) For a transcript of an audio record, or an A4-size page or part thereof	b	R 16.86
	ii) For a copy of an audio record	b	R 23.89
f)	To search for and prepare the record for disclosure, <u>R15.00</u> for each hour or part of an hour, excluding the first hour, reasonably required for such search and preparation.		

(2) For purposes of section 22(2) of the Act, the following applies:

- a) Six hours as the hours to be exceeded before a deposit is payable; and
- b) one third of the access fee is payable as a deposit by the requester.

(3) The actual postage is payable when a copy of a record must be posted to a requester.

- b Tarriff is standard rated and VAT inclusive

CACADU DISTRICT MUNICIPALITY: DRAFT SERVICE DELIVERY & BUDGET IMPLEMENTATION PLAN 2013/14

ANNEXURE "G"

CAGADU DISTRICT MUNICIPALITY: DRAFT SERVICE DELIVERY & BUDGET IMPLEMENTATION REPORT 2013/14													
Objective	Strategy	Project	Draft Key Performance Indicator	Draft Annual Target 2013/14	Department	GFS	2012/13 Account Number	2013/14 R's	Draft Performance Milestones				
									30 Sep 2012 Target	31 Dec 2012 Target	31 Mar 2013 Target	30 Jun 2013 Target	
DEVELOPMENT PRIORITY 1: INFRASTRUCTURE INVESTMENT													
To provide support to LMs on planning and implementation of bulk water supply projects, contributing to the reduction of the backlog to 5% by 2017	Implementation of water projects as mandated by LMs	Jansenville Water Conservation and Demand Management	Installation of 24 Zone Meters in Jansenville	24 Zone Meters installed	Planning and Infrastructure Services	Water	0115876119 (Grant) 0115878295 (Surplus)	R 400 000	Contractor on site	100% complete	NA	NA	
		Upgrading of Nieu Bethesda Waste Water Treatment Works	Upgrade and increase the capacity of the Waste Water Treatment Works for the community of Nieu-Bethesda	Appointment of the Contractor	Planning and Infrastructure Services	Sanitation	115878276	R 7 848 000	Contractor appointed	Contractor on site	50% completed	100% completed	
		Eradication of Buckets in Makana	EIA's completed for the purpose to eradicate Bucket-system in Makana	EIA's completed	Planning and Infrastructure Services	Sanitation	120278282	R 2 500 000	EIA process initiated	EIA complete	Appoint contractor	50% Construction completed	
		Old dry toilet systems in the former DMA	Demolishing of old dry toilet systems in the former DMA	100% demolish of dry toilet system	Planning and Infrastructure Services	Sanitation		R 250 000	Service Provider appointed	Project complete	NA	NA	
To support LMs in ensuring that all communities have access to decent sanitation by 2017	Implementation of sanitation projects as mandated by LMs												
Engage that WSAWSP function is effectively placed by 2015	WSAWSP Review	WSAWSP Model Review / Capacity Assessment	Assessment of WSA function in all 9 LMs	WSA Assessment complete in 9 LMs	Planning and Infrastructure Services	Water	115878273	R 400 000	50% progress	100% progress of project	NA	NA	
To promote integration between spatial planning and transportation planning to achieve sustainable human settlements	Implementation of transportation projects	Construction of Sidewalks and Walkways	1 km of Sidewalks and walkways constructed in Krakeel in Koukamma	500m of Sidewalks and walkways constructed in Krakeel in Koukamma	Planning and Infrastructure Services	Roads	115278274	R 600 000	Contractor on site	50% complete	100% complete	NA	
To provide roads infrastructure from basic service to a higher level in key strategic areas for at least 10 km's per annum over 5 years	Develop CIP's Comprehensive Infrastructure Plans	Construction of a Inter-city Bus-terminal in Graaff Reinet	Provision of Inter-City Bus Terminal in Graaff Reinet	50% Construction of Bus-terminal Complete	Planning and Infrastructure Services	Road Transport	0115476145 (Grant) 0115478255 (Surplus)	R 1 128 418 720 788	Contractor on site	25% complete	50% completed	100% completed	
		Paving of Rietbron Roads & Stormwater Infrastructure (EPWP Project)	Upgrade of Rietbron Roads & Stormwater Infrastructure	500m of internal access roads paved, and 80 work opportunities created	Planning and Infrastructure Services	Roads	120278261	R 5 000 000	25% of construction completed	50% of construction completed	75% of construction completed	100% of construction completed	
		Rehabilitation of Somerset East Roads and Stormwater Infrastructure (Paving of Streets and Upgrade of Stormwater Drainage - Phase 2)	Streets paved and storm water drainage complete in Somerset East (Phase 2)	Phase 2 completed	Planning and Infrastructure Services	Roads	115478277	R 1 000 000	80% Phase 2 of project completed	Project complete	NA	NA	
To provide support on cleanliness of the towns and townships and to mitigate health risks posed by each landfill site in all the 9 LMs by 2017	Implementation of the Waste Management Plan	Licensing of Solid Waste Sites for Koukamma, Ndlambe and Kouga	Legal Waste sites Licensed for Koukamma, Ndlambe and Kouga achieved	9 Legal Waste sites Licensed and completed for Koukamma, Ndlambe and Kouga	Planning and Infrastructure Services	Health	119278268	R 250 000	Service Provider appointed	35% complete	70% complete	100% completed	

Objective	Strategy	Project	Draft Key Performance Indicator	Draft Annual Target 2013/14	Department	GFS	2012/13 Account Number	2013/14 R's	Draft Performance Milestones			
									30 Sep 2012 Target	31 Dec 2012 Target	31 Mar 2013 Target	30 Jun 2013 Target
DEVELOPMENT PRIORITY 2: CAPACITY BUILDING AND SUPPORT TO LMS To improve effectiveness in municipal financial management	Improve corporate governance systems both in the district and LMs	GRAP Implementation	Provision of assistance to 5 LMs in respect to GRAP compliance (Financial Statements) (Phase 1)	Provide assistance through 1 training workshops held in GRAP compliance and by making available financial management support to deal with issues raised in the LM's AG's management letter	Finance & Corporate Services	Finance and Admin	105578214	R 2 000 000	Improved Financial Management process, policies, procedures and internal controls	Improved Financial Management process, policies, procedures and internal controls and GRAP training	Improved Financial Management process, policies, procedures and internal controls and GRAP training	Improved Financial Management process, policies, procedures and internal controls and GRAP training
		Implementation of Financial Management and Compliance Improvement Plan	Financial Management and Compliance Improvement Plan	Review CDM's financial policies and implement controls and improve legislative compliance	Finance & Corporate Services	Finance and Admin	105578207	R 7 000 000	Improved Financial Management process, policies, procedures and internal controls Implementation of FMIP	Improved Financial Management process, policies, procedures and internal controls Implementation of FMIP	Improved Financial Management process, policies, procedures and internal controls Implementation of FMIP	Improved Financial Management process, policies, procedures and internal controls Implementation of FMIP
		National Treasury Minimum Competencies Training (To be finalised with Finance)	National Treasury Minimum Competencies Training (To be finalised with Finance)	To be determined	Municipal Manager's Office	Other	102876149	R 270 000	To be determined	To be determined	To be determined	To be determined
		Review of municipal by laws	Review of By Laws at BCR	Reviewed by laws at BCR	Municipal Manager's Office	Other	102876116	R 200 000	Signed MoJSLA with BCR LM and audit report on by laws that need to be reviewed and developed	Review and development of policies	Review and development of policies	Project Complete
Improve corporate governance systems both in the district and LMs	Improve corporate governance systems both in the district and LMs	MSIG: Good Governance Survey 3 LMs	To conduct GGS at Makana, Ndlambe and Kouga	GGS at Makana, Ndlambe and Kouga	Municipal Manager's Office	Other	102876153	R 200 000	Planning	GGS field work commenced and focus groups completed in all 3 LMs	Report to CDM council and LMs' councils	Project Complete
		Support to Ndlambe and Ikwezi LM: IT Infrastructure for Council Chamber	Support to Ndlambe and Ikwezi LM: IT Infrastructure for Council Chamber	Completion of ICT Support to Ndlambe	Municipal Manager's Office	Other	Other	R 400 000	Planning	25% completed	50% completed	100% completed
		Implementation of CDM Performance Management Tool at LMs	100% Implementation of the Automated CDM PMS System in all LM's	Performance Management Support(PMS) Support to the 9 LM's in CDM with the implementation of the Automated CDM PMS System.	Municipal Manager's Office	Other	102778136	R 300 000	30% Implementation of CDM Automated PMS System at LM's	60% Implementation of CDM Automated PMS System at LM's	80 % Implementation of CDM Automated PMS System at LM's	100 % Implementation of CDM Automated PMS System at LM's

134

Objective	Strategy	Project	Draft Key Performance Indicator	Draft Annual Target 2013/14	Department	GFS	2012/13 Account Number	2013/14 R's	Draft Performance Milestones			
									30 Sep 2012 Target	31 Dec 2012 Target	31 Mar 2013 Target	30 Jun 2013 Target
DEVELOPMENT PRIORITY 3: ECONOMIC DEVELOPMENT												
Broaden economic participation and inclusion by increasing the number and support to small enterprises by 10%	Facilitate community and worker participation in share ownership	Pellet factory in Rietbron	Mobilise Funding Partners for the implementation of the Pellet Factory	To mobilise funding for the Pellet Factory	Economic Development	LED	114778241	R 100 000	Pre-establishment report completed and submitted to Council	Lobbying for funding and stakeholder engagement	To be determined	To be determined
		Support to SMMEs and Cooperatives	5 SMME and Cooperatives development programmes implemented.	2 SMME programmes from LMs supported. 3 Cooperatives developments plans supported.	Economic Development	LED	114778216	R 1 000 000	Invite new proposals from LMs. Review proposals and submit to Mayco for approval.	PSC established for approved projects. SLAs signed with successful LMs on SMME programmes.	Monitor implementation and submit progress report to Mayco	Progress reports for projects funded is submitted to Council.
	Promote social economy investments	REDI programme	REDI projects implemented	Projects implemented	Economic Development	REDI	114778216	R 550 000	To be determined	To be determined	To be determined	To be determined
		Integrated waste to energy feasibility study	Determine the feasibility of an integrated waste to energy cluster	Feasibility study complete	Economic Development	REDI	114678247 114678257	R 600 000	Service provider appointed	Waste streams identified and related volumes determined	SMME opportunities identified	Feasibility study complete
Invest in natural capital to contribute to government's target of creating 20,000 "green" jobs by 2020.	Grow rural tourism economy	Tourism Infrastructure Investment	To support at least 1 tourism infrastructure projects by installing signage for the Greater Addo Tourism Route	1 tourism infrastructure projects supported- Greater Addo Tourism Route	Economic Development	Tourism	140078284	R 1 000 000	Terms of reference and specifications completed and Service Provider appointed	Approval of identified and confirmed sites by regulating bodies	Design and construction of signs	Addo Route signs erected
	Grow rural tourism economy	Tourism marketing	To conduct review and implementation of tourism marketing strategy	Tourism marketing strategy reviewed and implemented	Economic Development	Tourism	140078124	R 2 000 000	Review and implementation plan of the Tourism Marketing strategy completed.	Participation at the Getaway show; Preparations and confirmation for the Tourism Indaba; Monthly Getaway for Locals; Placements in at least 2 media channels, summer campaign	Placements in at least 2 media channels, Winter Campaign; Printing 7 wonders area brochures	Participate at Tourism Indaba, Winter Campaign roll out; Placements in at least 2 media channels; Support at least to 2 Festivals in the District
		Support to LTOs	To support at least 3 LTO's	Three LTO's supported	Economic Development	Tourism	140078052	R 600 000	Request for project proposals. Proposals reviewed, evaluated and submitted to Mayoral Committee for approval	3 LTO projects funded, implemented and monitored	Funded Projects implemented and funds spent according to project plan and Monitor	Close-out report submitted to MC
		Destination and sub-branding signage	Install billboard in Makana, Baviaans and SRV	Billboard installed	Economic Development	Tourism	140078063	R 400 000	Terms of reference and specifications completed and service provider appointed	Basic Assessment and site identification conducted for erection of billboard	Lease agreement signed with the land owner and installing Billboards	All Billboards installed and Close-out report submitted to MC

135

Objective	Strategy	Project	Draft Key Performance Indicator	Draft Annual Target 2013/14	Department	GFS	2012/13 Account Number	2013/14 R's	Draft Performance Milestones				
									30 Sep 2012 Target	31 Dec 2012 Target	31 Mar 2013 Target	30 Jun 2013 Target	
Building local and regional networks and collaboration through the creation of partnerships with (a) government, (b) the private sector and (c) education / research.	Building investor and local business partnerships	Tourism education and awareness	Funding Support to Wilderness Foundation Training Programme (Umzi Wehlu) for at least 6 district participants	Umzi Wehlu supported through transfer of funding for skills development and capacity building	Economic Development	Tourism	140078217	R 500 000	6 participants from the District selected	Training commenced	Half year progress report submitted	Training programme completed and close-out report to MC	
		Tourism stats system	To collect tourism stats in Ndlambe, Sundays River Valley, Blue Crane	Visitor Information uploaded in tourism statistics system	Economic Development	Tourism	140078123	R 475 000	Terms of reference and specifications completed and service provider appointed	25%Project implemented	75% Project implemented	Project completed and close-out report to MC	
		Trade and Investment promotion	Host Investors Conference	Successful Investors Conference hosted	Economic Development	Trade and Investment	114678078	R 1 380 000	SLA signed between CDM and CDA	Funds transferred	Monitor and Evaluate	Monitor and Evaluate	
Developing skills and education base by increasing the number of semi-skilled and skilled farmers by 10%	Develop skills transfer partnerships between established and emerging farmers	Agricultural mentorship programme (DED)	Mentorship programme institutionalized and evaluated in 7 LMs	12 Emerging farmers projects mentored in 7 LM and experiences documented	Economic Development	Planning & Development	114778188	R 2 150 000	5 pilot projects and 7 roll-out projects are implemented and monitored	2nd 12 month cycle for 2 roll-out projects evaluated	2nd 12 month cycle for 2 roll-out projects evaluated	5 pilot projects concluded and evaluated. 7 roll-out projects implemented and TOR's for 5 additional roll-out projects prepared.	
Improving connectivity infrastructure in all nine local municipalities	Rural connectivity infrastructure particularly broadband and mobile phones access	Construction of a Community Library in Riebeeck East	Provision of a New Community Library in Riebeeck East	Construction of Library Complete	Planning and Infrastructure Services	Planning & Development	120575420	R 300 000	50% construction of library completed	100% construction of library completed	NA	NA	
		Construction of a Community Library in Alexandria	Provision of a New Community Library in Alexandria	Construction of Library Complete	Planning and Infrastructure Services	Planning & Development	120575420	R 872 000	Contractor on site	35% construction of library completed	70% construction of library completed	100% construction of library	
DEVELOPMENT PRIORITY 4: COMMUNITY AND SOCIAL SERVICES													
To provide effective fire fighting to all LMs in the district by 2017	Provide fire fighting capacity	Standardisation of Fire Hydrants in the District	Restored and standardised Fire Hydrants in Kouga, Makana and Ndlambe	Standardised Hydrants in place for Kouga and Ndlambe	Planning and Infrastructure Services	Public Safety	111378201	R 3 000 000	Service Provider appointed	50% completed	75% completed	100% completed	
			Refurbishment of a Satellite Station in Ndlambe	Satellite station upgraded	Refurbishment of a satellite station Complete	Planning and Infrastructure Services	Public Safety	111378251	R 3 000 000	Contractor on site	25% of refurbishment completed	50% of refurbishment completed	100% of refurbishment completed
			Construction of Fire Station in BCRM	Construction of fire station in BCRM	Fire station Constructed	Planning and Infrastructure Services	Public Safety	111378251	R 1 500 000	Contractor on site	50% of construction completed	100% of construction completed	NA

Cacadu District Municipality 2013/14 Annual Budget and MTREF

2.15 Municipal Manager's quality certificate

I, D M Pillay, Municipal Manager of Cacadu District Municipality, hereby certify that the annual budget and supporting documentation have been prepared in accordance with the Municipal Finance Management Act and the regulations made under the Act, and that the annual budget and supporting documents are consistent with the Integrated Development Plan of the municipality.

Print Name _____
Municipal Manager of Cacadu District Municipality

Signature _____
Date _____